

1022

A
D I G E S T
Of all the
L A W S

Relating to the
Customs, to Trade,
AND
NAVIGATION;

With a short
Historical DISSERTATION
Concerning the
NATURE, EXTENT, and METHOD of
COLLECTION of the ANCIENT
REVENUE of the CROWN.

Fur & Raptor tenentur rem subtractam reddere cum suo incremento naturali, & cum sequente damno, aut cessante lucro; Et si res perierit, Aestimatio- nem non summam, non infimam, sed mediam. In hac classe ponendi & illi, qui legitima Vectigalia fraudant. Grot. De Jure belli, L. 2. c. 17. sect. 16.

By **SAMUEL FORSTER**, of the *Inner Temple*, Esq;.

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11

W. Muggerave.



TO THE
Right HONOURABLE

Sir **ROBERT WALPOLE**,

First Lord Commillioner of
the Treasury, Chancellor
and Under-Treasurer of
the Exchequer, One of his
Majesty's Most Honourable
Privy Council, and Knight
Companion of the Most
Noble Order of the Garter.

SIR,

YOU can't be surpriz'd that
every Writer on the Reve-
nue should be Ambitious of pre-
fixing your Name to a Treatise
on that Subject. But as I had
the Honour of Undertaking this
Work under your Approbation,

The DEDICATION.

I should little Merit the good Fortune of being so distinguish'd, if I did not assure you, that nothing, except really deserving your Favour, can add any Thing to the Pleasure I have in obeying your Commands. There is nothing in this Treatise capable of giving you any Information, or adding to your Knowledge, who are more exactly acquainted with the whole Extent of the Revenue, than others are with particular Branches of it. But you must give me Leave to say, that your Desire to have the Laws of the Customs better known, which have hitherto been so much a Secret; that the Merchant may see all the Charges laid on him by Parliament, and avoid the Variety of

The DEDICATION.

of Penalties he is subject to; and that the Customs, the great Fund given by common Consent for the Support of the Constitution, may be better and more duly collected; I say this Desire and Ambition of yours, is only Uniform with your other Conduct, and shows the same Kind of publick Spirit as Projecting and Establisbing the sinking Fund. Among the Romans, even those who reliev'd the City only in a Scarcity of Corn, were distinguished with the highest Honours; they had Medals struck to their Glory, and Statues erected to their Memory. What you deserve for your beneficial Regulations in the Revenue, will be better and more gratefully own'd by Posterity, when your Merit will have its
3 *full*

The DEDICATION.

full Weight, without any Envy; when your Schemes shall have actually clear'd this immense Debt of the Publick, and left Men no other Difficulty than that of determining, who deserv'd most of their Country; they who could impose and bear these heavy Duties in Defence of the Revolution, or You who could remove them, with Safety to the Constitution.

I am, SIR,

With the greatest Respect,

Your most Obedient,

and most humble Servant,

Sam. Forster.

T H E

Introduction, &c.

I SHALL make no Apology for Undertaking this Work, nor trouble the Reader with Excuses for what I am afraid he will very often see, my Insufficiency for such a Performance; but however, as I have spent much Time and Labour in Collecting and Methodizing the several Laws relating to the Customs, I flatter my self this Treatise may be of some little Service to the Publick, and help to set some Things in a better Light, and explain others, in this perplex'd and confus'd Part of the Revenue. 'Tis certain most of the Revenue-Laws are hard and difficult to be understood by the Generality of People, from their being little conversant in such Matters. But those relating to the Customs are of so various and extensive a Nature, that they require great Application, even barely to read through.

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Many of them are dark and confused, by being drawn by Men little acquainted with Business. Some of them were drawn by Persons that seem to have been too much inclined to favour one particular Branch of Trade, and therefore the Words are too equivocal, and the Meaning scarce appears under the labour'd Obscurity: Others again, that are well drawn, yet from the almost unavoidable Ambiguity of Expression, at least Want of strict Exactness, seem to clash and interfere in some Parts with other Statutes. But even those that are the best penn'd, from the very Nature of Passing such Acts, have their Clauses disjointed, and so want that Method and Regularity, and consequently that Clearness which they shou'd and would otherwise have. And this Confusion and Perplexity is still heighten'd by the frequent Repeals of a whole Statute, or the Part of one; nay, the Part of a short Sentence, by another Statute, which from the Title of it has no Kind of Relation to that Subject. Some Statutes again, are repeal'd or discontinued, and then, after some Distance of Time are re-enacted, while others are continued from Time to Time by occasional Acts of Parliament, and then are dropp'd all but a particular Clause or Exception, which perhaps is continued on for a Time, and is after made perpetual. These and many more are the Difficulties attending the Knowledge of the Laws of the Customs; so that 'tis no Wonder they are so little understood, and that Men are so often liable to, or punish'd by the Severity of these Laws. And yet

'tis the Interest of so many People to be thoroughly acquainted with them, from the Number and Variety of different Sorts of Penalties and Forfeitures, that one wou'd think it strange they should be unacquainted with any Part of them.

The Design of this Work is to remove these Difficulties as far as I am able, and to give the Reader a comprehensive View of the subject Matter of these Laws, that every one may see what is required or forbid, and so be enabled the better to obey the Law, or compelled to suffer the Punishment incurr'd by the Breach of it. If I should have the good Fortune to succeed so far as to be in the least serviceable to the Officers of the Revenue, or the Merchant, I shall think my self extreamly happy, and that my Time has been well employ'd; and I hope I may be allow'd to say, that I have taken what Care I could to be acquainted with the Nature of the Custom-house Business, from those who were extreamly capable of giving me the most exact Information; and where it was necessary to clear and explain any Point, I have added all the printed Resolutions relating to these Matters, and many more not publish'd, which my own little Experience, or the Assistance of my Friends, cou'd furnish me with. Having premis'd thus much, I have nothing further to add, but to desire the Reader that he would be pleas'd to have so much Candour, as to compare the Difficulties of this Work and my Mistakes together; and that he will allow something to Inadvertency and Interruptions by

Business, for any Impropriety or Unexactness of Expression.

Since the Customs take their Rise from the Statute of 12 *Car.* 2. call'd the Subsidy of Tonnage and Poundage: The Method I propose to take, will be to give some short and general Account of the Nature of Subsidies; and from thence I shall incidentally take Notice of the several Branches of the antient Revenue of the Crown; among which, I shall speak something more fully of the Nature of Prizage and Butlerage, and of the Customs strictly so call'd, and likewise of the *Custuma Nova*, or the Duties granted by *Charta Mercatoria*; and then I shall trace the Original of the Subsidies of Tonnage and Poundage, and shew the successive Variations, in the several Grants of them by Parliament, till I come to the great Statute of Tonnage and Poundage 12 *Car.* 2. After that I shall come to the Subject Matter of the Customs, as they are now call'd, which are the Duties given by the several Acts of Parliament; in which I shall first shew the gross Charges on Goods in general, by the several Tonnage and Poundage Statutes, and then the Imposts and additional Duties on particular Goods. After that I shall shew the Method, which the Wisdom of the Legislature has taken to enforce the Payment of these Duties, and to secure and appropriate the several valuable Branches of our Trade, particularly that of our Plantations, both which are the Subject of the Act of Navigation and the Statute of Frauds; and to make this Matter still
more

more clear, I shall digest alphabetically under proper Heads, the Duties on particular Goods, the Methods to be observ'd in the Payment of them, and the Forfeitures in not observing the Directions of the several Statutes; and where 'tis necessary I shall give a short historical Account of the several successive Variations in these Duties. And to conclude, I shall give some Account of the Officers that were and are concern'd in the Collection and Oversight of this Part of the Revenue; and set before them their Duty and the Encouragement for it, and likewise the Penalties and just Punishment for every Breach of it.

As to Subsidies, they were of various Sorts, and not (as has been mistaken by some learned Men) appropriated in the earlier Times to any particular Kind of Tax or Duty. But whatever was given to the King by Parliament, to assist him on extraordinary Occasions, was call'd a Subsidy. The Money so given was, *in Subsidium Regis*, An Aid to the King, the better to provide for the Dignity of the Crown, or the Safety of the Nation, in Cases where the standing Revenue was not sufficient. In the very early Times of the Constitution, there was no Room for the Demand of any Subsidy; for if we'll believe *Ordericus Vitalis*, fol. 523. the Revenue of the Conqueror, arising from his Demesnes and Quit-rents, besides Fines and other casual Profits, amounted to a Thousand and sixty-one Pounds a Day, paid in *Sterling* Money; but tho' he may be mistaken as to the Fact, that such large Payments

were made in Ready Money; yet 'tis certain from the *Domesday-Book*, that a Multitude of Rents were reserv'd and paid to the King in Money, notwithstanding the Assertion of *Ferwaife of Tilbury*, in his Dialogue of the Exchequer, *Lib. 1. ch. 7.* that the King's Rents were paid in Cattle and Provisions till *Henry the Second's* Time. But let this Matter be as it will, the Income of the Crown was undoubtedly very great, because there were appropriated for the Use of it, 1422 Manors, besides other Lands and Quit-rents; and these Lands so registred in *Domesday-Book*, Sir *Robert Cotton* says, were such as the Confessor had been in Possession of. If so, the Lands accruing to the Crown from the Forfeitures of those that had join'd with *Harold*, must still have made a considerable Addition to the Conqueror's Power and Revenue; and we may imagine the Provisions he made for his Dignity and necessary Support, must have been exceeding great; because I have read somewhere, that *Hugh de Grant Maisnell*, one of his great Officers, had near Fourscore thousand Pounds a Year in those Days.

Besides this vast Income from his Demesnes, the Conqueror had the Profits arising from the Tenure by Knights Service in Case of a War, and the Absence of his Tenants, he had Efcuage, which was a Sum set and assessed by Parliament on such Tenants as did not attend, as a Penalty for not performing the Service due and required by their Tenure. And if I might presume to oppose *Littleton*
and

and all our Law-Books, I would say that Es-
cuage was no distinct Tenure, but a Mulct in-
flicted, for not performing the Conditions
to which Knight-Service Lands were subject;
and was the Reconpence or Fine, result-
ing to the Lord of the Fee, for his Tenant's
not following him to the War, who was sup-
posed to suffer, either in his Honour or Repu-
tation, in not being well attended, or to be ex-
posed by this Means to Danger, or perhaps be
at the Expence of providing the same Number
of Men as should and ought to have accom-
pany'd him to the Field. As a great Part of
the Lands of *England* were subject to Knight-
Service by Consent of Parliament, as appears
from Mr. *Lambard's* Laws of the Conqueror;
and as the incident Profits to this Tenure were
Wardship; and if the Lands were held *in Ca-
pite*, (as a great deal was so held) then the
Land, held likewise of other Lords, was, during
the Minority of the Tenant, in the King's
Hands; then there was the Marriage of the
Ward which was greatly beneficial; and the
common Aids to make the eldest Son a Knight,
and to marry the eldest Daughter, brought in
great Sums, which were greatly extravagant
till redress'd by the Statute of 25. *Ed. 3. c. 11.*
Besides these, if the Tenure was of the King *in
Capite*, the Heir after his full Age, was to sue
Livery, which was half a Year's Profit of his
Lands; and if he was of Age at his Father's
Death, then he was to pay *primer Seisin*, which
was one whole Year's Value of the Land. But
if the Land was held by common Knight-Ser-

vice, then there was Relief paid by the Heir, which, tho' not so burdensome and fetter'd a Duty as *primer Seisin* and Livery, yet was very expensive; as it was a formal Acknowledgment of the Dependance of the King's Tenant, and a Recompence to the Crown for the Loss it received by the Heir's escaping Wardship by being of full Age at his Father's Death.

And not only the Knight-Service Lands paid Relief, and the Aids to Knight the eldest Son, and marry the eldest Daughter, but those held in Socage paid them likewise, says my Lord *Coke*, 1 *Inst.* 91. of common Right. Here we see are a vast Income, and great Dependances from Lands; but besides the regular Profits arising from these Tenures, the King in Cases of Necessity, and for Defence of the Realm, could tax and tallage in a pretty extraordinary Manner all his Towns and Boroughs of antient Demesne; for the Tenure was consider'd to be of a base Nature, and not much superior to that of Villenage, with this Difference only, that our old Books call these Tenants *Villanos privilegiatos*. As to the Fact, that great Profit was made by such Tallages, I would refer the Reader to Mr. *Maddox's* History of the Exchequer, where he will find abundant Satisfaction.

Besides these, there were other prerogative Profits, as Strays, Treasure-Trove, Wreck, Waifs, Amercements, Tolls, Forfeitures and Escheats, besides a Multitude of Fines of various Sorts, for Offences, for Franchises, and for Law Proceedings; but I can't think that our
Kings

Kings could formerly, as seems to be hinted by Mr. *Maddox*, arbitrarily refuse to grant the Subject the Benefit of their Process, or deny or delay the Execution of Justice. And I take it pretty clearly, that the Law in *Magna Charta* of *Nulli negabimus, nulli vendemus, nec differemus justitiam*, was only declarative of, and to enforce the Common Law and the Right of the Subject. For besides the antient Coronation-Oath taken by our Kings, by which they swore to do Justice; it appears plainly from the second political Law of King *Edgar*, that if the Party could not have Justice in the Lord's Court, the Hundred, or the County-Courts, (where all the Property of the Nation was formerly determin'd) he might then appeal to the King, who wou'd do him Justice. Indeed he was to be fined for a false Appeal, and to pay the King a Sum of Money for his Writ, which remains to this Day for original Writs; but still he had a Right to appeal; and to have that Appeal received, and determined in a judicial Way: Tho' there was after in troublesome Times much Oppression of the Subject, in the Money exacted for those remedial Writs. But a reasonable Fine might well have been authorized by Parliament, (as most of the Prerogatives of the Crown were first given by Consent of Parliament, if we'll believe the *Mirror*, pag. 3.) not only to defray the Expence the King was obliged to be at, for the Maintenance of his Court of Justice, but perhaps to deter Men from the Prosecution of groundless and vexatious Suits.

Another

Another considerable Article of the Crown Revenue, was the Profits arising from the *Jews*; our Histories are every where full of the great and extraordinary Taxes and Impositions laid on them; they were a constant Fund for a necessitous Court. Mr. *Maddox* has produced a Multitude of the Exchequer Records to evince this Truth, but as he has not given any Reason for the Exercise of this arbitrary Power, but only taken Notice of the Fact that they were so tax'd; and as this Conduct of our antient Kings has seem'd to perplex my Lord *Coke* in some Parts of his Works; I shall beg Leave to enquire into the Grounds and Reason of this Behaviour; because such arbitrary and extraordinary Methods are contrary to the Analogy of the Constitution in other Respects: And indeed, I think, our Kings had a Right to use the *Jews* in what Manner they pleas'd, and that their Fortunes and Estates were absolutely at the King's Disposal, and this by a Grant from the Legislature. For it appears by the 29th Law of the Confessor, that the *Jews* were the absolute Property of the King. The Words are *Judaei & omnia sua sunt Regis; Quod si Quispiam detinuerit eos, vel pecuniam eorum, perquirat Rex, si vult, tanquam suum proprium.* And the Reader may see this Law enforced among the Capitulars of *Henry* the Second and *Richard* the First, concerning the *Jews*; and likewise find a very memorable Record in the first Volume of *Rymer's* Collections, where *Henry* the Third mortgages, for Five thousand Pounds, to his Brother, the Earl of *Cornwal,*

(II)

Cornwal, omnes Judaeos nostros Regni Angliæ, with a Power of distraining the Bodies of all or any of them, if the Money was not paid at the Times prefix'd. The *Jews* were universally odious, not only from the Difference of Religion, but likewise from their excessive and imprudent Usury. But if I might have Leave to offer a Conjecture as the Reason of this solemn and universal Detestation of them, it should be from a Passage in *Mezeray's* History, who says, That the *Jews* invited the *Caliph* of the *Saracens* in the Year 1009, to besiege *Jerusalem* and the *Holy Sepulchre*, which he accordingly did, and took it; and this probably inflam'd that Animosity against them, from a Superstition natural to those Times; and this Fact falls in very well with the Time of the Law I suppose to have been made.

I shall say little of the Tax or Tribute call'd *Danegelt*, because the Nature of it is a good Deal uncertain, and about which learned Men have greatly differ'd. I would refer the Reader to Mr. *Selden's* Treatise *de mari clauso*, where he will find it was of Two Sorts; one the Money rais'd to bribe the *Danes* to leave *England*, and the other for hiring a Fleet from the *Danes* to defend the Seas against the Pirates; both these were omitted to be rais'd by the Confessor. But the Conqueror, under the Pretence of foreign Invasions, levied a most arbitrary and extravagant one of Six Shillings on every Hide of Land, by Virtue of the supposed Prerogative to collect *Danegelt*; which, in the first Grant of it, in *Ethelbert's* Time, was by Parliament,
if

if we'll believe Mr. *Selden*. But this Method of raising Money was entirely at an End in the Time of *Henry* the Second, and so that Branch of the Revenue wholly cut off.

As to the First-Fruits and Tenths of Ecclesiastical Preferments, they being of almost Modern Date, being given by 26 *H. 8. c. 3.* to the Crown, I shall likewise say but little of them. I shall only observe, that *Clement* the Fifth, or as some say, Pope *John* the Twenty-second, first reserv'd the First-Fruits of Livings to himself; and that *Gregory* the Ninth, in the Year 1229, was the First that demanded and receiv'd the Tenths of the Clergy, which I mention to correct a Mistake that is in the First Volume of *Roll's Reports*, pag. 473. where 'tis said, that the Pope never had any Tenths here till *Edward* the First's Time, and that a regular Taxation of all the Benefices here, was then made upon that Account. This was not any certain establish'd Revenue to the Popes, but was ask'd by them according to the real or pretended Exigencies of the Church. And this Tax was frequently levied on the Clergy for the King's Use, and sometimes for the King's and the Pope's jointly, that there might be less Opposition to the Grant or Collection of it. The first Grant by the Pope of the Tenths of the Clergy to any of our Kings, was that to *Richard* the First, according to Sir *Harry Spelman*. And this Tax, according to *Matthew Paris*, was only on the Moveables, and differ'd from the present Revenue, which affects the Lands of the Clergy; which I mention to

correct a Mistake in that great Antiquary Sir *Roger Twisden*. These Tenth and First-Fruits, by the Statute of *Henry* the Eighth, were to be collected by the Bishops, till they were discharged of this Burden by the Third of King *George*; as indeed the Bishops and Archbishops were chargeable formerly with the Collection of the Subsidies granted by Convocation, and were answerable for them in the Exchequer.

I am come now to give some Account of Prizage and Butlerage, and the Customs.

Prizage is an antient Duty, payable at Common Law to the King, of Two Tuns of Wine of every Ship laden with Twenty Tuns, or more, one to be taken before the Mast, and the other behind the Mast. And such Wine may be tasted, and the fullest Vessels may be taken for Prizage, and so it was decreed in the Exchequer in the Year 1679, on a Bill brought by the Attorney General, against *Hart* and Sir *William Waller*, Defendants; and if a Ship has Ten Tuns, then only one Tun is to be taken, and none if there be but Nine Tuns, unless there be Evidence of Fraud; but if there be Nine Tuns and a Half, that is Fraud apparent to cheat the King, and then Prizage of one Tun shall be taken; and so it has been held in the Exchequer, as may be seen in *Hardres's Reports*, 477. Merchant Strangers, the *Cinque Ports*, and the Citizens of *London*, are discharge'd from Prizage; but then such Citizens must be Freemen and House-keepers, paying Scot and Lot, else they will not be entitled to
this

this Exemption, as appears from *Hanger's Case* reported by *Moore* 833. by *Calthorp* 24. and more fully in the Third Volume of *Bulstrode's Reports*, fol. 1. I would observe this further, that full Prizage shall be paid on Breaking of Bulk, because Prizage is not within the Statutes of 28 *Ed.* 3. c. 13. and 20 *Rich.* 2. c. 4. as the Customs are, which shall be paid only for what is entred; but then, in such Case, the Master must take Care to make a special Report, and declare what is for *England*, and what for a foreign Port. See *Telverton's Reports* 200. and *Hardres* 362.

Butlerage is a Duty not paid in Kind of Wine, but is a Composition for it by Merchant Strangers only, of Two Shillings a Tun; 'tis call'd Butlerage, because 'tis paid to the King's chief Butler. And by 1 *H.* 8. c. 5. whoever makes false Entries of Wines to defraud the King of Prizage and Butlerage, is to forfeit double the Value, which by 2 & 3 *Ed.* 6. c. 22. is enforced by the Loss and Forfeiture of all the Offender's Goods and Chattels, provided the Prosecution be within Three Years; a Moiety of the Forfeiture is to go to the King, and the other to the Informer.

The Customs are likewise said to be Part of the Inheritance of the Crown at Common Law, *Dyer's Reports* 43. *Davis's Reports* 8. The same is said *Dyer* 165, and in *Coke's* 12 *Rep.* 33. of the Six Shillings and Eight Pence for every Sack of Wool, and the like Sum for every 300 Woolfels, and Thirteen Shillings and Four Pence for every Last of Hides, a Last con-

containing 'Twelve Dozen, according to Sir *Harry Spelman*. This indeed is a Mistake, for this particular Sum was given to the King and his Heirs by Act of Parliament 3 *Ed.* 1. as appears from 2 *Inst.* 58, 59. and *Vaughan's Reports* 162. But tho' the Judges might be mistaken as to that Fact, that those particular Duties were the Right of the Crown at Common Law, yet they were in the Right in asserting, that the Customs Time out of Mind belong'd to the Crown; for that some Duty was paid for Wools and Leather before that Statute, is pretty certain. For it appears from the *Red Book* in the Exchequer, if we'll believe my Lord Chief Justice *Hale*, that something was paid, tho' not that precise Sum. Indeed I have read over a great Part of the *Red Book*, as carefully as the little 'Time I had would allow me, but not being thoroughly acquainted with the old Hand in which it is writ, I could not find the Duty mention'd by my Lord *Hale*; but I do not at all question his Assertion: And we may fairly rely upon his Veracity; for that he had read it carefully appears from his several marginal Marks in many Places of that Book. If so, then my Lord *Vaughan* might well have spared that unnecessary Reflexion upon the Learning of the Judges, if his Meaning be that no Custom at all was paid before that Statute. And besides, it appears from the 30th Chapter of *Magna Charta*, that Merchants were to come hither to buy and sell *per Antiquas Consuetudines*; which is the same with that of King *John's* Charter, which shows some Custom was paid.

paid. And tho' my Lord *Vaughan* lays great Stress upon the Statute of 3 *Ed.* 1. that this Grant on Wools, Woolfels and Leather, is call'd *Quedam Nova Custuma*, and so wholly the Creature of that Act, I think the only Inference to be justly made from it, is, that the *Quantum* of those Customs was only new, and that some Duty was paid before, which was the old Custom, in Opposition to the new one then granted.

And that this is no forced Construction, will appear from the Duties granted by the alien Merchants 31 *Ed.* 1. call'd *Custuma Nova*, not as if nothing had been ever paid by them; but only relatively in Opposition to the Duty granted in the Third of *Edward* the First, and so it was new in Comparison of that. What I am now offering is very far from an Insinuation of any Right in our Kings, to lay any Duties upon Goods and Merchandizes: If such an Opinion as mine was of the least Weight, I should think that all their Prerogatives were given or permitted by the Legislature. 'Tis probable, that the Customs as well as Prizage were antiently given to the King, by Act of Parliament, for the Support of the Household, and defraying the King's Expences of providing proper Accommodations for the Merchants. And this Supposition of the Customs being granted by Parliament, is agreeable to all the other Parts of the Constitution; besides, 'tis expressly declared 45 *Ed.* 3. c. 1. and 11 *Rich.* 2. c. 9. that no Impositions shall be set on Wools, Woolfels and Leather, without Consent of Parliament.

Indeed

Indeed our Kings have in Fact exercised this Power of laying Imposts on Merchandize; and some eminent Lawyers have wrote in Defence of this Prerogative, as some learned Judges have judicially maintain'd it; which the Reader may see in Sir *John Davis's* Treatise of Impositions, and in *Lane's Reports*, fol. 22. But still the Commons have constantly protested against it, as appears from a Multitude of the Rolls of Parliament; and such Practice has been condemn'd by other Judges of the greatest Authority and Learning. Indeed Queen *Mary*, Queen *Elizabeth*, and King *James* the First, did it; and his Book of Rates, by Way of Impost, I have seen by the Favour of Mr. *Medcalfe*, to whom I am to make great Acknowledgments for his Assistance to me in this Work: But as to the Legality of it, I refer the Reader to my Lord *Coke's* second *Institute* 63, and 12 *Rep.* 33. and the Statute of Tonnage and Poundage 12 *Car.* 2. where this Power so to charge Merchandize is altogether deny'd.

I am now come to the *Custuma Nova*, or Duties imposed by *Charta Mercatoria*; and because this Charter is mention'd in the Rules annex'd to the Book of Rates, I shall set it forth at large for the Reader's Satisfaction. The Duties imposed by it are call'd Alien Duties, such as were paid by Merchant Strangers only. This Duty was first given 31 *Ed.* 1. and confirm'd by 27 *Ed.* 3. c. 26. The Charter runs thus, as it is transcribed by Mr. *Prin*, from the Record in the *Tower*.

C

" Rex

“ Rex Archiepiscopis, &c. salutem; Circa
 “ bonum statum omnium Mercatorum subscrip-
 “ torum Regnorum, Terrarum Provinciarum,
 “ videlicet, Alemann. Franciæ, Hispaniæ, Por-
 “ tugalix, Navarr. Lumbardiæ, Tuscix, Pro-
 “ ventix, Cathalonix; Ducatus nostri, Aquitann.
 “ Tholosann. Tatureini, Flandr. Brabant. & omnium aliarum terrarum, & lo-
 “ corum extraneorum quocunque nomine cen-
 “ seantur, venientium in Regnum nostrum Angliæ, & ibidem conversantium.

“ Nos precipua cura sollicitat’, qualiter sub
 “ nostro dominio tranquillitatis, & plene securitatis
 “ immunitas eisdem Mercatoribus futuris temporibus
 “ preparetur: ut itaque vota ipsorum reddantur ad nostra, & Regni nostri
 “ servicia promptiora; ipsorum Petitionibus
 “ favorabiliter annuentes, & pro statu eorundem
 “ plenius assecurando, in forma que sequitur ordinantes
 “ subscripta, dictis Mercatoribus pro nobis, & heredibus nostris in
 “ perpetuum duximus concedenda.

“ Imprimis, videlicet, quod omnes Mercatores dictorum
 “ Regnorum & Terrarum salvo & secure sub tuitione & protectione nostra
 “ in dictum Regnum nostrum Angliæ, & ubique infra potestatem nostram
 “ alibi veniant cum Merchandisiis suis quibuscunque, de Muragio,
 “ Pontagio, & Pavagio, liberi & quieti, quodque infra idem
 “ Regnum & potestatem nostram, in Civitatibus, Burgis, & Villis
 “ Mercatoriis possint mercari, duntaxat in
 “ Grosso,

“ Grosso, tam cum Iadigenis, seu Incolis ejus-
 “ dem Regni, & potestatis nostre prædictæ,
 “ quam cum Alienigenis extraneis vel privatis,
 “ ita tamen quod Merces que vulgariter Mer-
 “ ceriæ vocantur ac Species, minaciatim vendi
 “ possint, prout antea fieri consuevit: Et quod
 “ omnes prædicti Mercatores, Merchandisas
 “ suas quas ipsos ad prædictum Regnum & po-
 “ testatem nostram adducere, seu infra idem
 “ Regnum & potestatem nostram emere, vel
 “ alias acquirere contigerit, possint quo volue-
 “ rint, tam infra Regnum & potestatem no-
 “ stram prædictam, quam extra ducere, seu
 “ portari facere, præterquam ad terras mani-
 “ festorum & notiorum hostium Regni nostri,
 “ solvendo consuetudines quas debebunt, Vinis
 “ duntaxat exceptis, que de eodem Regno, seu
 “ Potestate nostra, postquam infra idem Reg-
 “ num, seu potestatem nostram ducta fuerint,
 “ sine voluntate nostra & licentia speciali, non
 “ liceat eis educere quoquo modo.

“ Item, Quod prædicti Mercatores, in Civi-
 “ tatibus, Burgis prædictis pro voluntate sua
 “ hospitari valeant, & morari Villis ac cum bo-
 “ nis suis, ad gratum ipsorum quorum fuerint
 “ hospitia sive domus.

“ Item, Quod quilibet contractus per ipsos
 “ Mercatores cum quibuscunque personis, un-
 “ decumque fuerint, super quocumque genere
 “ Merchandizæ, initus, firmus sit & stabilis;
 “ ita quod neuter Mercatorum ab illo contrac-
 “ tu possit decedere, vel resilire, postquam de-
 “ narius Dei inter principales personas contra-
 “ hentes, datus fuerit & receptus. Et si forsan

“ super contractu hujusmodi contentio oriatur;
 “ fiat inde probatio aut inquisitio secundum
 “ usus & consuetudines Feriarum, & Villarum
 “ ubi dictum Contractum fieri contigerit, &
 “ iniri.

“ Item, Promittimus præfatis Mercatoribus
 “ pro nobis, & heredibus nostris, in perpetuum
 “ concedentes, Quod nullam prisam vel arre-
 “ stationem, seu dilationem occasione prisæ de
 “ cætero de Mercimoniis, Merchandis, seu
 “ aliis bonis suis per Nos, vel alium, seu alios,
 “ pro aliqua necessitate vel casu, contra volun-
 “ tatem ipsorum Mercatorum aliquatenus fa-
 “ ciemus, aut fieri patiemur; nisi statim soluto
 “ pretio pro quo ipsi Mercatores aliis hujus-
 “ modi mercimonia vendere possint, vel eis
 “ alias satisfactio ita quod reputent se conten-
 “ tos, & quod super Mercimonia, Merchandi-
 “ fas, seu bona ipsorum per nos, vel ministros
 “ suos, nulla appreciatio, aut æstimatio impo-
 “ netur.

“ Item, Volumus, quod omnes Ballivi, &
 “ Ministri Feriarum, Civitatum, Burgorum &
 “ Villarum Mercatoriarum, Mercatoribus an-
 “ tediçtis conquerentibus coram eis, celerem
 “ justitiam facient de die in diem sine dilatione
 “ secundum **Legem Mercatoriam**, de uni-
 “ versis & singulis que per eandem Legem po-
 “ terunt terminari. Et si forte inveniatur de-
 “ fectus in aliquo Ballivorum vel Ministrorum
 “ prædictorum unde iidem Mercatores, vel eo-
 “ rum aliquis dilectus incommoda sustinuerint,
 “ vel sustinuerit, licet Mercator versus partem
 “ in Principali recuperaverit damna sua, nihil-
 “ ominus

“ ominus Ballivus, vel Minister alius versus
 “ Nos, prout delictum exigit, puniatur, & pu-
 “ nitionem istam concedimus in favorem Mer-
 “ catorum predictorum, pro eorum justitia
 “ maturanda.

“ Item, Quod in omnibus generibus placito-
 “ rum, salvo casu criminis pro quo infligenda
 “ sit pœna mortis, ubi Mercator implacitatus
 “ fuerit, vel alium implacitaverit, cujuscunque
 “ conditionis idem implacitatus extiterit, ex-
 “ traneus vel privatus, in Nundinis, Civitati-
 “ bus, sive Burgis ubi fuerit sufficiens copia
 “ Mercatorum predictarum terrarum, & in-
 “ quisitio fieri debeat, sit medietas Inquisitionis
 “ de eisdem Mercatoribus, & medietas altera
 “ de aliis probis & legalibus hominibus loci
 “ illius, ubi placitum illud esse contigerit: Et
 “ si de Mercatoribus dictarum Terrarum nu-
 “ merus non inveniatur sufficiens, ponantur in
 “ Inquisitione illi qui idonei invenientur ibidem,
 “ & residui sint de aliis Bonis hominibus & ido-
 “ neis, de locis in quibus placitum illud erit.

“ Item, Volumus, Ordinamus, & Statui-
 “ mus, Quod in qualibet Villa Mercatoria, &
 “ feria Regni nostri prædicti, & alibi infra Po-
 “ testatem nostram, Pondus nostrum in certo
 “ loco ponatur, & ante ponderationem Statera
 “ in præsentia Emptoris & Venditoris vacua
 “ videatur, & quod brachia sint equalia, & ex-
 “ tunc Ponderator ponderet in equali, & cum
 “ Stateram posuerit in æquali, statim amoveat
 “ manus suas ita quod remaneat in æquali,
 “ quodque per totum Regnum & Potestatem
 “ nostram unum sit pondus & una mensura,

“ & signo Standardi nostri signentur, & quod
 “ quilibet possit habere Stateram unius Quarte-
 “ roni & infra, ubi contra Dominum loci, aut
 “ libertatem per nos, seu Antecessores nostros
 “ concessam illud non fuerit, sive contra Villa-
 “ rum aut Feriarum consuetudinem hætenus
 “ observatam.

“ Item, Volumus & concedimus, Quod ali-
 “ quis certus homo, & fidelis, & discretus Lon-
 “ don residens, assignetur Justitiarius Mercato-
 “ ribus memoratis, coram quo valeant specia-
 “ liter placitare, & debita sua recuperare cele-
 “ riter, si Vicecomites & Majores eis non face-
 “ rent de die in diem celeris justicial comple-
 “ mentum, & inde fiat Commissio extra char-
 “ tam presentem concessa Mercatoribus ante-
 “ dictis, scilicet, de hiis que sunt inter Merca-
 “ tores & Mercatores, secundum **Legem Mer-**
 “ **catoriam** deducenda.

“ Item, Ordinamus & Statuimus, & ordi-
 “ nationem illam Statutumque pro Nobis &
 “ Hæredibus nostris in perpetuum Volumus firmi-
 “ ter observari, quod pro quacunque libertate
 “ quam Nos vel Heredes nostri de cætero con-
 “ cedimus, præfati Mercatores supra-scriptas
 “ Libertates, vel earum aliquam non amittant.
 “ Pro supradictis autem Libertatibus & liberis
 “ Consuetudinibus obtinendis, & Prisus nostris
 “ remittendis eisdem sæpediti Mercatores uni-
 “ versi & singuli pro se & omnibus aliis de par-
 “ tibus suis, Nobis concorditer & unanimiter
 “ concesserunt quod de quolibet Dolio vini
 “ quod adducent, vel adduci facient infra Reg-
 “ num & Potestatem nostram, & unde Mari-
 “ nariis

“ nariis frettum solvere tenebuntur, solvent
 “ Nobis & Heredibus nostris Nomine Custumæ,
 “ duos solidos ultra antiquas Custumas debi-
 “ tas, & in Denariis solvi consuetas, nobis aut
 “ aliis infra quadraginta Dies postquam extra
 “ Naves ad Terram posita fuerint dicta vina.

“ Item, De quolibet Sacco Lanæ, quem
 “ dicti Mercatores, aut alii nomine ipsorum
 “ ement, & de Regno nostro educunt, aut emi,
 “ & educi facient, solvent quadraginta Den-
 “ rios de incremento, ultra Custumam anti-
 “ quam dimidiæ Marcæ quæ prius fuerat per-
 “ soluta. Et pro lasto Coriorum extra Reg-
 “ num & potestatem nostram vehendorum di-
 “ midiam Marcam, supra id quod ex antiqua
 “ Custuma antea solvebatur; & similiter de
 “ trecentis pellibus Lanutis, extra Regnum &
 “ Potestatem nostram, deducendis, quadraginta
 “ denarios ultra certum illud quod de antiqua
 “ Custuma fuerat prius datum.

“ Item, Duos solidos de qualibet Scarleta,
 “ & panno tincto in grano.

“ Item, Decem & octo denarios de quolibet
 “ panno in quo pars grani fuerit intermixta.

“ Item, Duodecim denarios de quolibet pan-
 “ no alio sine grano.

“ Item, Duodecim denarios de quolibet Ce-
 “ ræ quintallo.

“ Cumque de præfatis Mercatoribus non-
 “ nulli eorum alias exercent Merchandisas,
 “ ut de Averio ponderis, & de aliis rebus sub-
 “ tilibus, sicut de pannis Tarsen, de Serico, de
 “ Cindatis, de Seta, & aliis diversis Mercibus,
 “ & de equis etiam, ac aliis Animalibus, Bla-

do, & aliis rebus, & Merchandisiis multimo-
 dis, que ad certam Custumam facile poni
 non poterunt, iidem Mercatores concesserunt
 dare Nobis & Heredibus nostris de qualibet
 libra argenti æstimationis seu valoris rerum,
 & Merchandisarum huiusmodi quocunque
 nomine censeantur, tres denarios de libra in
 introitu rerum, & Merchandisarum ipsarum
 in Regnum & Potestatem nostram predictam
 infra viginti dies postquam huiusmodi res &
 Merchandisæ in Regnum & Potestatem no-
 stram adductæ, & etiam ibidem exoneratæ,
 sive venditæ, fuerint. Et similiter tres dena-
 rios de qualibet libra argenti in eductione
 quarumcunque rerum, & Merchandisarum
 huiusmodi emptarum in Regno & potestate
 nostra predictis, ultra Custumas antiquas
 Nobis, aut aliis ante datas. Et super valore
 & æstimatione rerum & Merchandisarum hu-
 iusmodi, de quibus tres denarii de qualibet
 libra argenti sicut predicatur sunt solvendi;
 credatur eis per literas quas de Dominis aut
 Sociis suis ostendere poterunt, & si literas
 non habeant, Stetur in hac parte ipsorum
 Mercatorum si præsentis fuerint, vel Vallet-
 torum suorum in eorundem Mercatorum
 absentia juramentis.

Liceat insuper Sociis de Societate Merca-
 torum predictorum infra Regnum & Pote-
 statem nostram prædictam, lanas vendere a-
 liis Sociis suis, & similiter emere ab eisdem
 absque Custuma solvenda, ita tamen quod
 dictæ Lanæ ad tales manus non deveniant,
 quod Custuma nobis debita defraudemur.

“ Et præterea est sciendum, Quod postquam
 “ sæpediti Mercatores semel in uno loco in-
 “ fra Regnum & Potestatem nostram Custu-
 “ mam Nobis concessam superius, pro Mer-
 “ chandisis suis in forma solverint supradicta &
 “ suum habeant inde Warrantum, erunt liberi
 “ & quieti in omnibus aliis locis infra Regnum
 “ & potestatem nostram predictam, de solu-
 “ tione Custumæ hujusmodi pro eisdem Mer-
 “ chandisis, seu mercimoniis per idem Warran-
 “ tum, sive hujusmodi Merchandisæ infra Reg-
 “ num & Potestatem nostram remaneant, sive
 “ exterius deferantur, exceptis vinis que de
 “ Regno & Potestate nostra predictis sine vo-
 “ luntate & licentia nostra sicut predictum est
 “ nullatenus educantur.

“ Volumus autem, ac pro nobis & hæredi-
 “ bus nostris concedimus, Quod nulla Exactio,
 “ Prisa vel Prestatio, aut aliquod aliud onus su-
 “ per personas Mercatorum predictorum, Mer-
 “ chandisas, seu bona, eorundem aliquatenus
 “ imponatur, contra formam expressam superius
 “ & concessam.

“ His testibus venerabilibus Patribus Roberto
 “ Cantuariensi Archiepiscopo totius Angliæ
 “ Primate, Waltero Coventr. & Litchf. Epif-
 “ copo, Henrie de Lacy, Comite Lincoln,
 “ Humfrido de Bohun Comite Hereford. &
 “ Essex. ac Constabular. Angl. Adomar. de Va-
 “ lentia, Galfrido de Geynvill, Hugone le de
 “ Spencer, Waltero de bello Campo, Senescal-
 “ lo Hospitii nostri, Roberto de Bures & aliis.
 “ Dat. per manum nostram apud Westm. primo
 “ die Febr.”

I do not know whether it will be necessary to observe here, that this Charter was suspended 3 *Ed.* 2. as appears by the *Clau. Rot. Mem.* 22. of that Year, among the several Articles of Grievances deliver'd to the King at a Parliament held at *Westminster*, and redress'd by him, and that it was absolutely repeal'd by the Lords Ordeinors in 5 *Ed.* 2. But as my Lord *Coke* observes in 4 *Inst.* 29. It was allow'd in Parliament 1 *Ed.* 3. 5 *Ed.* 3. c. 1. and 27 *Ed.* 3. But now these Duties are more fully establish'd by 12 *Car.* 2.

I cannot leave this Head, without taking Notice of a very remarkable Petition 18 *H.* 6. *Rot.* 27. of the Judges of the King's Bench and Common Pleas, the Justices of Assize, the King's Serjeants and Attorney (there was no Solicitor General till *Edward* the Fourth's Time) complaining of the Lord Treasurer *Kenwoldmershe*, that he had not paid them their Salaries, and given them their Robes and usual Fees: Upon which they desired that the Clerk of the Hanaper might pay them out of the first Money that came into his Hands, and that the Collectors and Receivers of the great and petty Customs, in the Ports of *London*, *Bristol*, and *Kingston* upon *Hull*, may have like Power, and be obliged to pay them, without any Delay or Respite, twice a Year at *Easter* and *Michaelmas*, their respective Salaries, and that they may have Money for their Robes, twice a Year, at *Christmas* and *Whitsuntide*, according to Custom. But the Collectors were not to be charg'd with the Payment
of

of these Wages till the Clerk of the Hanaper had been examin'd by the Lord Chancellor, whether he had Money to pay the several Sums charg'd on his Receipt. This Petition was confirm'd in Parliament, and accordingly Writs issued to the Treasurer and Chamberlains of the Exchequer, to know what were the Judges Salaries, who returned, that they had usually paid the Two Chief Justices Forty Pounds a Year a-piece, and the other Judges Forty Marks: That the Justices of Assize and King's Serjeants had Twenty Pounds a Year, and the Attorney General Ten Pounds, and these several Sums were accordingly paid to them.

These Funds before-mention'd were the Principal Sources of the Income of our antient Kings, and which had been more than sufficient to have answer'd all their Expences, ordinary and extraordinary; if it had not been for the Extravagance and Superstition of some, and the unhappy arbitrary Conduct of others, which drew on those bloody and expensive Civil Wars. There are few Instances of Taxes and Subsidies, till *Richard* the First's Time; there were some Scutages or Escuages rais'd in *Henry* the Second's Time, as appears from the *Red Book* in the Exchequer; and in the 12th of his Reign, Two Pence in the Pound was given for the first Year, and a Penny in the Pound for Four Years after, out of all Rents and Moveables, for Defence and Assistance of the East, which is the *Holy Land*.

And

And in the last Year of his Reign, there was a Tenth of all Moveables, given for an Expedition into the *Holy Land*.

When *Richard* the First came to the Crown, there was in the Treasury 900,000 *l*. And in Two Years Time he rais'd 11,00,000 Marks, which may be computed at near Eight Millions; and notwithstanding these vast Sums, and others arising by Fines and Compositions, he sold a great Part of his Demesnes.

He had Ten Shillings Escuage for every Knight's Fee in his first Year; and for his Ransom he had Twenty Shillings for every Knight's Fee; the Fourth Part of the Rents of all Husbandmen; a Fourth of the Rents of some Clerks, and a Tenth of others; all the Gold and Silver which the Churches had, and all the Wool of the *Cistercian* Monks.

And for his Expedition into *Normandy*, he had Two Shillings of every Plough-Land; and of the Occupiers of every Knight's Fee a Third Part, tho' *Harry* the First, by his Charter, which is extant in the *Red Book* in the Exchequer, discharg'd the Demesnes of his Tenants by Knight's Service of all Taxes, that they might the better attend their Duty in the Wars: And in the Year 1198, he had Five Shillings of every Plough-Land.

These Taxes were so extraordinary, that they roused the Jealousy of the People in the succeeding Reigns; as their Patience and Acquiescence probably might put King *John* and *Harry* III. upon making Experiments of the like Nature; which I take upon me to say were against Law
and

and the Constitution, notwithstanding those Precedents are still extant on Record. But these arbitrary Taxes occasion'd the Civil Wars in those Kings Reigns, and put the People upon asserting their Rights and antient Liberties; and probably alarm'd the Towns and Boroughs to insist upon their Members being regularly summon'd to Parliament, the better to defend themselves, and guard against all Attempts upon their Property. For in King *John's* Charter at *Runnymede*, 'tis enacted, That the Boroughs shall have their antient Liberties, and that a Common Council should be summon'd for the Future to assess Aids. Which Clause, tho' it be not in *Henry* the Third's *Magna Charta*, yet is in Force, having been confirm'd several Times in *Henry* the Third's Time, as appears from *Matthew Paris's* History. And he expressly says, *Henry* the Third's Charter was the same with King *John's*, and therefore this Clause must be necessarily implied to be within the Law of *Omnis Civitas habeat libertates suas*, of which this of sending Burgeses was one. And that the Boroughs had such Right to send their Representatives, is to me pretty Plain, even from the first Writ of Summons extant of the 49 H. 3. publish'd by Sir *William Dugdale*, which by many learned Men is reckoned to be the Foundation and Pretence of the Commons parliamentary Right.

It would ill become me to pretend to differ from such great Men, and so skill'd in the Knowledge of the Constitution. But this I may say, that those that assert the Commons
were

were then first summon'd to Parliament, ground themselves on this Writ, because 'tis the first we have of this Kind; but considering the Civil Wars, the Accidents from Time, and the wilful embezzling and destroying our old Records; this is a very uncertain and fallacious Way of Reasoning. Besides, they differ among themselves directly in the Reason and Policy of this Change in the Constitution; some saying it was the Act of the King to weaken the great Lords, by bringing in an Over-Balance from the Commons; and the others assert, it was the Lords Design to get an united Interest, as a Counterpoize against the Encroachments and Power of the Crown. And the Reasons given by both may rather serve to shew neither are in the Right, than confirm the Opinion advanced by each of them. For not to insist upon the great Likeness of our Constitution to the old *German*, where the People always had a Share in all Consultations of great Importance, and the same Names and Expressions used and applied by our Records and Historians to the Commons, after they were confessedly a Part of the Legislature, as are given them, in Times where 'tis disputed; and withal, that irresistible Argument of the Silence of our Historians, in so memorable a Change in the Constitution; and what is more, the Silence of *Bracton*, and all our old Lawyers, which would be a Negligence greatly Criminal, if this Alteration were then made; nor on the prescriptive Right of some Boroughs to send Members, and the prescriptive Discharge of those

those of Antient Demesne, which were in Being long before the Conqueror's Time: I say, not to insist upon all of these Arguments, which singly ought to have great Weight with every Man that is a Lover of Liberty; I think it appears very plainly to me from the Writ itself, that the Commons had a Right to be summon'd to Parliament. For the Record says, Writs shall be directed to *London, York, &c.* and so to the other Boroughs. Does not this prove, that the Boroughs were well known which should send Burgesses, and that this Practice had been long settled and establish'd, and the Method known and antient, else how could the Writ be executed? The Instructions are general; that the proper Boroughs make their Returns; which plainly proves a clear, known and establish'd Usage, and in which there could be no Mistake, or Disobedience to the Writ. This seems to me, in my present Way of Thinking, a very clear Argument of the Commons old and undoubted Right to be summon'd to Parliament, and what I think has not been mention'd in their Favour, or not enforced in the Manner it is capable of.

The Demesne Lands of the Crown, which in antient Times, as Sir *Robert Cotton* says, was held impious to alienate, were thus from Time to Time much lessen'd and reduced, so that in the 20th of *Ed. 3.* The Revenue of the Crown was but 154,139 *l.* 17 *s.* 5 *d.* as appears from a Pell of that King's Reign; and this by Wars and other ill Management, was brought down in 12 *H. 4.* to amount to no more than 48,000 *l.* including

including the Subsidy of Wool, and the Tenth of the Clergy then granted.

And when *Harry* the Fifth first design'd and attempted the Conquest of *France*, his Income was but 56,966*l.* if we'll believe *Sir Robert Cotton*. And in *Harry* the Sixth's Time, it was sunk to 5000*l.* a Year, till that notable Resumption by Parliament of all the Crown-Lands made 28 *H. 6. Rot. 53.*

And these several gradual Deficiencies in the Crown Revenue gave Rise to Subsidies to assist the King on his various Emergencies. And they were of very different Kinds.

In the 13 *Ed. 3. Rot. 8. The Lords grant* to the King the Tenth Sheaf of all the Corn of their Demesnes, the Tenth Fleece of Wool, and the Tenth Lamb, but the Commons would only grant conditionally. By 17 *Ed. 3. Rot. 17.* the King was to have a Subsidy of Forty Shillings for every Sack of Wool, over and above the old Customs. By 45 *Ed. 3. Rot. 10.* Two and twenty Shillings and Three Pence was granted on every Parish, to make up the Sum of 50,000*l.* But that being found to be greatly deficient, they laid Five Pounds Sixteen Shillings on every Parish, including the 22*s.* and 3*d.* In the 51 *Ed. 3. Rot. 19.* The Lords and Commons grant a Subsidy by Way of Poll-Tax of Four Pence on every Man and Woman above the Age of Fourteen.

In the 21 *Ric. 2. Rot. 75.* A Subsidy on the Staple Commodities was granted to the King for Life.

In the 9 *H. 6. Rot.* 15. Twenty Shillings of every Knight's Fee is granted, and Twenty Shillings of every Pound's Value in Land. And by the 14 *H. 6. Rot.* 12. Two Shillings and Sixpence in the Pound is granted to be paid by every one that has above Five Pounds a Year in Lands, Annuities, or Offices.

And by 18 *H. 6. Rot.* 14. A Subsidy by way of Poll-Tax is granted on Aliens only, Sixteen-Pence on every House-keeper, and Six-Pence on others.

In the 32 *H. 8. ch.* 50. *Rastal.* There were Four Fifteenths and Tenths granted, and Two Subsidies of Twelve-pence in the Pound on Lands; and by Aliens that had Lands in Trust Two Shillings were to be paid for every Pound. I chuse to mention this of Aliens to show how the Law was held formerly. It being since resolved in Favour of the Crown, that the King may have the Benefit of such Trust by the Decree of a Court of Equity, as appears from *Allen's Reports*, fo. 14. After monthly Assessments on Lands were introduced, in the Year 1641. and in 2 *W. & M.* the Pound-Rate on Lands came in. But of late this Tax on Lands is called an Aid, and is so distinguished. But the principal and chief Way of supplying the King by way of Subsidy, was by the Grant of Tenths and Fifteenths, which was a Grant on the personal Estate, or as it was called on the Moveables. The Fifteenth my Lord Coke in his 4th *Inst. pa.* 33. says amounted to 29,000 *l.* as the Subsidy, (which was a Charge on the Person in respect of his Lands and Goods, 2 *Inst.*

77.) amounted to 70,000 *l.* But for the greater Part of Queen *Elizabeth's* Time it came to 100,000 *l.* by the Diligence and Care of the Commissioners appointed by her. The Method of collecting these Tenths and Fifteenths was by Commission to two Persons who had Power to name *Clericum unum*, to act with them ; and these chief Taxors were in each County to call before them a sufficient Number of the best Men of every City and Town, out of whom they were to chuse Four or Six at their Discretion, and to swear them to make true Enquiry what Goods each Person was possessed of, and to make Indentures of the same ; one to be delivered to the chief Taxors, and the other was to be kept by themselves. And the Taxors were to take Care to make a true Return. And the Taxing of the Taxors themselves was reserved to the Treasurer and the Barons of the Exchequer. And the Earls, Barons, and Knights of the Shire with the Freeholders in each County were by Writ directed to them to be assistant to the Taxors. This was the Form observed as appears from the Records of the Lord Treasurer's Remembrancer in the 34th *Ed.* 1. *Rot.* 47. The like 7 *Ed.* 2. *Pat.* *Rot.* *Mem.* 3. so *Pat.* *Rot.* 3 *Ed.* 3. Part 3d, *Memb.* 18. and from the *Pat.* *Rot.* 6 *Ed.* 3. Part 3d, *Mem.* 19. My Lord *Coke* indeed in his 4th *Inst.* 34 & 2 *Inst.* 77. says that there was a more exact Taxation made in 8 *Ed.* 3. which being returned into the Exchequer, was made the Rule and Standard ever after. He does not cite any Authority, but refers in the Margin to the 6 *Ed.* 3.

2d Part, *Num.* 26. But there was no such Taxation that I can find in the 8th of *Edward* the Third, among the Records of the Lord Treasurer's Remembrancer; nor indeed can I find from Sir *Robert Cotton's* Abridgment of the Rolls of Parliament of that Year, (for the Rolls themselves have been since destroyed or lost,) that any Aid was granted that Year, tho' there is a Writ of Summons in *Rymer*, and Sir *William Dugdale*, for that Purpose. But I believe my Lord *Coke* grounded himself on the Year-Book of 11 *H.* 4. 35. where 'tis said that the Fifteenth granted 6 *Ed.* 3. being tortiously levied, a Commission issued 8 *Ed.* 3. for the County of *Somerset*, where the Cause of Action arose, to make a juster Assessment. Nothing is said in that Book, but that this might, and did extend only to *Somersetshire*. And that this Taxation was made all over *England*, I take to be my Lord *Coke's* own Inference, for there is nothing of it in the Book; nor is there any Record of that Year among Mr. *Petyt's* Collections, which we have in the *Inner Temple* Library, as there are many of the Forms of Taxations in *E.* 2. and *Ed.* 3.'s Time, particularly that of 6 *E.* 3. referred to by him in the Margin, though 'tis wrong numbred; so that I believe my Lord *Coke* was mistaken, (I speak with the greatest Deference) and his Mistake has misled some other Judges of very great Abilities and Learning.

The Clergy too used to supply the King, by granting him a Tenth, &c. which *Brooke* says in his Abridgment, Title *Quinsin.* 9. was to be levied of their Lands; some-

sometimes the Clergy of themselves would give the King Money, and what the Archbishop proposed was generally assented to by the Lower Clergy ; and the Abbots and Bishops gave by themselves what they thought fit. But the most usual Way was for the Pope to tax them, till *Edward* the First, in the 23^d Year of his Reign, summoned them to Parliament by the *Premunientes Clause*, which Course with some Interruptions continued till the Middle of *Henry* the Sixth's Time ; and then that Method of meeting in a parliamentary Convention was omitted, and they were after summoned only as a Convocation where they granted their Money. The Sum agreed on by the Lower Clergy was presented to the Prelates, and they carried it to the Archbishop, and being confirmed by him, the Parliament since the 32 *H. 8.* have interposed and given their Grants a full and more authoritative Sanction. Each Bishop was, as I said before, liable to the Collection of the Money so granted, and this as I take it continued till the Year 1664. Indeed Mr. *Petyt* in his Treatise of the Commons Right, *pa.* 145. says the Bishops were discharged of this Trouble in Queen *Elizabeth's* Time ; but there is nothing of it in the Acts of Parliament of the First and Thirteenth of her Reign, for that Purpose : 'Tis said in *Lane's* Reports, *pa.* 51. that the Successor of a Bishop shall not be charged for the Deficiencies and Arrears of a Subsidy incurred in the Predecessor's Life-Time, but only his Heir or Executor ; and see *Moor's* Reports, *pa.* 17. For the ancient Method of their granting and col-

collecting of these Tenths, &c. I would refer the Reader to the *Clau. Rol. Dorso*, 7 *Ed.* 2. *Mem.* 3. among the Records of the Lord Treasurer's Remembrancer, and to 32 *H.* 8. *ch.* 22, 23. in *Rastal's* Statutes, and to the very learned and exact Work of his present Grace of *Canterbury*, in his Treatise of the Rights of the Clergy.

Another way of supplying the Crown was by the Grant of the Subsidies of Tonnage and Poundage, which I reserved to the Last, because I would speak a little more fully and distinctly of them. My Lord *Coke* has been a good deal mistaken in his 4 *Inst.* 32. in this Matter; but this not falling in altogether with my present Design, I refer the Reader to an Examination of his marginal References with my Citations from the Parliament-Rolls. The Foundation of Tonnage and Poundage was the Guarding of the Seas, that Merchants might trade hither with Safety; and this has I think been constantly made the Terms of granting such Subsidies. The *Saxon* Laws put a Merchant upon the Foot and Degree of a *Thaine* that had crossed the Seas thrice at his own Expence. The old Fund or Tax to secure the Seas from Pirates was that called *Danegelt*, which I have spoken of before. But in 21 *Ed.* 3. the Merchants having been robbed and murdered, there was an Ordinance made by the King and Peers, that Two Shillings should be taken of every Tun of Wine, and Six-pence of all Goods imported; but this was complained of by the Commons as a Violation of the Law,

Rot. 11. And this it seems was the Beginning of Tonnage and Poundage: In the 46 *Ed.* 3. *Rot.* 15. we find the Citizens and Burgesſes, after the Knights of the Shire were gone home, granted the like Sum on the Application of the Prince to them. But the first legal Grant of it, that I can find was in the 47 *Ed.* 3. *Rot.* 12. where Two Shillings a Ton was granted on Wine, and Six-pence in the Pound on all Merchandize coming into the Realm, or going out, as was the old parliamentary Stile. I chuse to take Notice of this as it was the Foundation of this Part of the Revenue, and as it serves to correct a Passage in Sir *John Davies's* Reports, *pa.* 11, where he says Tonnage was first granted in the Fifth of *Richard* the Second.

The next Grant was that of Poundage only, in 2 *Rich.* 2. *Rot.* 29, & 30. Part 1st, being Six-pence in the Pound on all Merchandize. And at the same Time the Parliament granted a Subsidy on the Staple Commodities.

In 5 *Ri.* 2. *ch.* 3. Two Shillings Tonnage, and Six-pence Poundage.

In 7 *Ri.* 2. *Rot.* 13. There were Two Shillings Tonnage, and Six-pence in the Pound granted.

In 13 *Ri.* 2. *Rot.* 20. Three Shillings Tonnage, and Six-pence Poundage.

In 17 *Ri.* 2. *Rot.* 12. There were Three Shillings Tonnage, and Twelve-pence Poundage.

In 2 *H.* 4. *Rot.* 9. There was only Seven-pence Poundage, and Two Shillings Tonnage.

In 4 *H. 4. Rot. 28.* There was Twelvepence Poundage, and Three Shillings Tonnage.

And the like Sum was granted, 6 *H. 4. Rot. 9.*

And the same Sum was given, 1 *H. 5. Rot. 17.*

My Lord *Coke* says, that in 3 *H. 5.* Tonnage and Poundage was first granted to *H. 5.* for Life, and he refers to the Fiftieth Roll of that Year. This he takes Notice of in Three different Places in his Works, and particularly observes that this was the first leading Grant of this Kind, as the Reader may see in the 12 *Report 34. 2 Inst. 61. and 4 Inst. 32.* But the Number of the Roll is mistaken or misprinted. For there are but Sixteen Rolls in the first Part of that Year, and but Forty-nine in the second, but 'tis in the first Part of the Rolls of that Year, *Rot. 5.* and I beg Leave to mention this, because it corrects a Mistake of Sir *John Davis*, and some others of our very eminent Lawyers, who affirm that Tonnage and Poundage was first granted to *H. 5.* for Life, in 31 *H. 6. Rot. 8.* And this became a Precedent for the Demands of all our succeeding Princes.

Edward the Fourth, In the Fourth Year of his Reign, had it for his Life, *Rot. 24.* so had *Henry* the Seventh, *Harry* the Eighth, *Edward* the Sixth, Queen *Mary*, Queen *Elizabeth*, and King *James*; but *Charles* the First unhappily relying on his Prerogative, as if Tonnage and Poundage were the Right of the Crown, ordered these Duties to be collected without a

previous Grant from the Legislature; and this among other Things created great Jealousies and Uneasiness between him and his Parliament, so that he had only occasional and temporary Grants of Tonnage and Poundage. It would be unnecessary to set forth every minute Difference, that appears in the several Grants by Parliament, of these Duties. In many of them there is an Exception for the King's Prizage Wines that they shall not pay the Tonnage-Duty; but this was a good deal unnecessary (unless it were for the Benefit of the King's Patentee) because the King can't pay Duty to himself. For though the King has paid Custom for his Wine ever since King *William's* Time, yet that is only Curtesy, and he is no ways obliged to do it, as was resolved in the Exchequer, in the Case of one *Robinson*, upon a Seizure made on Purpose to contest that Matter. Some of these old Acts have a great Affinity with the 12 *Car. 2.* as 9 *H. 6. Rot. 15.* and 4 *Ed. 4. Rot. 24.* And I think that there is in the greatest Part of them, if not all, a Difference made between natural-born Subjects and Aliens, who are to pay as much again as the Subject. The Law keeping justly a watchful Eye over Persons that had not the same Kind of natural Instinct, I may so say, to a Country, which all Subjects are supposed to have.

c. 4. I am now come, according to the Method proposed, to the great Statute of 12 *Car. 2.* called the Subsidy of Tonnage and Poundage, which is the Foundation of the Customs. These Duties have been considerably encreased by later Statutes, and are, by Persons versed in the Custom-

Custom-House Business, distinguished by different Names, to denote either the Quantity or Quality of them, or the Time when they were granted. The Duties granted on Merchandize by the 12 *Car. 2.* are by some called in a more restrained Sense the Old Subsidy or Customs. Others are known by the Name of the New Subsidy, One Third Subsidy, Two Third Subsidy, Petty Customs, or Aliens Duties, Old and New Imposts, New Duties and Additional Duties. But they all signify only certain Charges on Goods imported. The Subsidy of Tonnage and Poundage, which is divided into Subsidy Inwards, and Subsidy Outwards, was granted to *Charles* the Second for his Life, and after to King *James* for his Life; and at the Revolution it was granted to King *William* only for Years; and so it continued till the Sixth of Queen *Anne*, when half of the Customs Inwards was granted to the Year 1808. and by 1 *Geor. ch. 12.* was granted to the King and His Heirs for ever. And the other Half by the 7 *An. ch. 7. Sect. 28.* was likewise granted to the Queen and her Heirs for ever. The Subsidy Outwards, by 9 *An. ch. 6.* was granted for Thirty-two Years, and by 3 *Geor. ch. 7.* was made perpetual, but subject, as well as the Subsidy Inwards, to a Redemption by Parliament.

The Subsidy Outwards was not collected at all for something above Six Months, being suspended in the Receipt of it from the First of *August* 1710. to the 8th of *March* 1710. But it was revived as has been before-mentioned, by the 9 *An.* for Thirty-two Years.

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C H A P. I.

The Twelfth of *Car. 2. ch. 4. An Act for Granting to the King a Subsidy of Tonnage and Poundage, and other Sums of Money payable upon Merchandize Exported and Imported.*

Seet. 1. “ **T**HE Commons assembled in
“ Parliament, reposing Trust and
“ Confidence in your Majesty, in and for the
“ Guarding and Defending of the Seas against
“ all Persons intending, or that shall intend
“ the Disturbance of your said Commons in the
“ Intercourse of Trade, and the invading
“ of this your Realm, for the better Defray-
“ ing the necessary Expences thereof, which
“ cannot otherwise be effected, without great
“ Charge to your Majesty, do, by and with
“ the Advice and Consent of the Lords in this
“ your present Parliament assembled, and by
“ the Authority of the same, to the Intent a-
“ foresaid, give and grant unto you our Su-
“ preme Liege Lord and Sovereign, one Sub-
“ sidy, called Tonnage; that is, of every Ton
“ of Wine of the Growth of *France*, or of any
“ the Dominions of the *French* King, or the
“ Crown of *France*, that shall come into the
“ Port of *London*, and the Members thereof,
“ by way of Merchandize, by your natural-
“ born Subjects, the Sum of Four Pounds Ten
“ Shillings of current *English* Money, and so after
“ that Rate; and by Strangers and Aliens, Six
“ Pounds of like Money; and of every Ton of
“ the

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“ the like Wine, which shall be brought into
“ all and every the other Ports and Places of
“ this Kingdom, and the Dominions thereof,
“ by way of Merchandize, by your natural-born
“ Subjects, the Sum of Three Pounds; and by
“ Aliens, Four Pounds Ten Shillings; and of
“ every Butt or Pipe of Muscadells, Malma-
“ fies, Cutes, Tents, Alicants, Bastards, Sacks,
“ Canaries, Malagaes, Maderaes, and other
“ Wines whatsoever, commonly called sweet
“ Wines, of the Growth of the *Levant, Spain,*
“ *Portugal*, or any of them, or any of the
“ Islands, or Dominions to them, or any of
“ them belonging, or elsewhere, that shall
“ come, or be brought into the Port of *London*,
“ by your natural-born Subjects, the Sum of
“ Forty-five Shillings of current *English* Mo-
“ ney, and so after that Rate; and by Stran-
“ gers and Aliens, Three Pounds of like Mo-
“ ney: And of every Butt and Pipe of the like
“ Wine, which shall come, or be brought into
“ all, every, or any the other Ports and Places
“ of this Kingdom and Dominions thereof, by
“ way of Merchandize, by your natural-born
“ Subjects, the Sum of Thirty Shillings; and
“ by Strangers, Forty-five Shillings; and of e-
“ very Awn of Rhenish Wine, or Wine of the
“ Growth of *Germany*, that shall be brought
“ into this your Realm, and the Dominions
“ thereof, by your natural-born Subjects, the
“ the Sum of Twenty Shillings of current *Eng-*
“ *lish* Money; and by Strangers and Aliens,
“ Twenty-five Shillings; which several Rates
“ are the same which are expressed in a
“ certain

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“ certain Book of Rates herein after-mention’d
“ and referr’d unto.

(Wines are to pay a greater or a less Duty in respect of the Country from which they are exported, the Port to which they are imported, and in respect of the Persons importing, if they be natural-born Subjects, or Aliens). *Hungary* Wines imported from *Hamburgh*, are to pay as *German* Wines, by 1 *An.ch.* 13. *Seet.* 112.

Seet. 2. “ And also one other Subsidy called
“ Poundage; that is, of all manner of Goods
“ and Merchandize of every Merchant, natural-
“ born Subject, Denizen and Alien, to be car-
“ ried out of this Realm, or any your Majesty’s
“ Dominions, to the same belonging, or to be
“ brought into the same by way of Merchan-
“ dize, of the Value of every Twenty Shillings,
“ of the same Goods and Merchandize, accord-
“ ing to the several and particular Rates and
“ Values of the same Goods and Merchandizes,
“ as the same are particularly and respectively
“ rated and valued in the said Book of Rates
“ herein after-mentioned and referred unto,
“ Twelve-pence, and so after that Rate: And
“ of every Twenty Shillings Value of any the
“ Native Commodities of this Realm, or Ma-
“ nufactures wrought of any such Native Com-
“ modities, to be carried out of this Realm, by
“ every, or any Merchant Alien, according to
“ the Value thereof in the said Book expressed,
“ Twelve-pence over and above the Twelve-
“ pence aforesaid; except and foreprized out of
“ this Grant of Subsidy of Poundage, all manner
“ of Woollen Cloths made or wrought, or to be
“ made

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“ made or wrought within this Realm of *Eng-*
“ *land*, commonly called Old Draperies; and
“ all Wines before limited, to pay Subsidy of
“ Tonnage; and all manner of Fish *English-*
“ taken, and brought by *English* Bottoms into
“ this Realm; and all manner of fresh Fish
“ and Bestial, that shall come into this your
“ Realm, and all other Goods and Merchan-
“ dizes, which in the said Book of Rates are
“ mentioned, to be Custom-free.

By the 8 *Geor. ch. 15. Sect. 7.* All Duties
whatever are taken away on Goods of *British*
Growth or Manufacture, except on some few
which the Reader may see in my Account of
the Alterations made by later Statutes in this
Act.

Sect. 3. “ And further, We your said Com-
“ mons, by the Advice, Assent, and Authori-
“ ty aforesaid, do give and grant unto you, our
“ said Liege Lord and Sovereign, for the Cau-
“ ses aforesaid, one other Subsidy, that is, of
“ and for every short woollen Cloth to be ex-
“ ported by your natural-born Subjects of this
“ your Realm, and the Dominions thereof,
“ called broad Cloth, not exceeding Twenty-
“ eight Yards in Length, and Threescore and
“ Four Pounds in Weight, the Sum of Three
“ Shillings and Four-pence of current *English*
“ Money, and of every Cloth of greater Length
“ and Weight, proportionably according to the
“ same Rate: And of every other short Cloth
“ of old Drapery of lesser Length and Weight,
“ accounting so many Pieces to a short Cloth,
“ as are limited and appointed thereunto by the
“ said

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“ said Book of Rates, to be likewise exported
“ by your said natural-born Subjects, the like
“ Sum of Three Shillings Four-pence, and so
“ after that Rate : And by Strangers and Ali-
“ ens, Six Shillings and Eight-pence for every
“ short Cloth, accounted, as aforesaid; which
“ several Rates are accordingly expressed in the
“ said Book of Rates herein after-mentioned
“ and referred unto : To have, hold, take, en-
“ joy, and perceive the Subsidies aforesaid, and
“ every of them, and every Part and Parcel of
“ them, unto your Majesty, from the Four and
“ Twentieth Day of *June* inclusively, in the
“ Twelfth Year of your Majesty's Reign, for
“ and during your Majesty's Life, which God
“ long preserve.

Stat. 4. “ And 'tis enacted, That if any
“ Wines, Goods, or other Merchandizes, where-
“ of the Subsidies aforesaid are or shall be due,
“ shall at any Time after be shipped, or put
“ into any Boat or Vessel, to the Intent to be
“ carried into the Parts beyond the Seas, or else
“ to be brought from the Parts beyond the Seas
“ into any Port, Place or Creek of this Realm, or
“ other your Majesty's Dominions, by way of
“ Merchandize, and unshipped to be laid on Land,
“ the Subsidy, Customs and other Duties due or
“ to be due for the same, not paid, or law-
“ fully tendred to the Collector thereof, or his
“ Deputy, with the Consent and Agreement of
“ the Comptroller and Surveyor there, or one
“ of them at the least, nor agreed with for the
“ same in the Custom-House, according to the
“ true Meaning of this Act, That then, all the
“ same

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“ same Wines, Goods, and Merchandizes what-
“ soever, shall be forfeit to your Majesty; the
“ Moiety of the Rate thereof to your Majesty,
“ and the other Moiety to him or them that
“ will seize the same, or sue for the same. And
“ that it may please your Majesty, That all
“ Merchants, as well Denizens as Strangers,
“ coming into this your Realm, be well and
“ honestly entreated and demeaned, for such
“ Things as Subsidy by this Act is granted, as
“ they were in the Time of your noble Progeni-
“ tors and Predecessors, without Oppression to
“ them to be done, paying the Subsidies afore-
“ said.

By the Importation in this Section is meant, and has been often so adjudged, the breaking of Bulk, or a plain and manifest Intention so to do. See the second Section of the Act of Frauds, the Rule there added from the Book of Rates, and *Hardres's Reports*, 362. and *Roll's 1 Rep.* * 383.

By 8 *An. ch. 7. Sect. 30.* “ If any Goods liable
“ to the Payment of Duty shall be unshipped
“ with Intention to be laid on Land, the Duties
“ not being first paid or secured; or if any prohi-
“ bited Goods shall be imported into *Great Bri-*
“ *tain*, the said uncustomed or prohibited Goods
“ shall be forfeited; and the Persons who shall be
“ assisting or otherwise concerned in the unship-
“ ping the said Goods, or to whose Hands the same
“ shall knowingly come after the Unshipping
“ thereof, shall forfeit treble the Value, together
“ with the Vessels and Boats, and all the Horses,
“ and other Cattle and Carriages, made use of in
“ land-

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“ landing, or carrying any of the said Goods. A
 “ Moiety to the King, and the other to the In-
 “ former; and the Vessels if of Fifteen Tons or
 “ under, and the Horses Cattle and Carriages,
 “ may be condemned in a summary Way by two
 “ Justices of the Peace, of the Place where the
 “ Seifure shall be, by 8 *Geor. ch. 18. Sect. 16.*
 “ And by this Statute of King George, *Sect. 15.*
 “ the Runners or Receivers of such uncustoma-
 “ ble or prohibited Goods, shall be subject to a
 “ *Capias* in the first Process, specifying the Sum
 “ of the Penalty sued for, and they must give
 “ special Bail, of natural-born Subjects or Deni-
 “ zens to appear, and at their Appearance give
 “ sufficient Bail by such Persons in the said Court,
 “ to pay all Forfeitures and Penalties incurred by
 “ such Offence, or yield their Bodies to Prison.
 See the 12th *Sect.* of the Act of Frauds, con-
 cerning relanding Certificate Goods. How Mer-
 chants should be treated, see the Laws of the
 + *Staple*, 27 *Ed. 3.* the Year-Book of Thirteen
Edward the Fourth, 9. *b. Winch's Rep. 53.*
 and see *Popham's Reports*, 150.

Sect. 5. “ And 'tis enacted, That if any Goods
 “ or Merchandize, as aforesaid, of any Mer-
 “ chant being born Denizen, hath been, or at
 “ any Time hereafter, during your Majesty's
 “ Life, shall be taken by any Enemies or Pi-
 “ rates upon the Sea, or perish in any Ship or
 “ Ships, that shall happen to be taken or pe-
 “ rished, during your Majesty's Life, whereof
 “ the Subsidies and other Duties aforesaid, are,
 “ or shall be duly paid or agreed for, as afore-
 “ said, and that duly proved before the Treasu-

“ ref

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“ rer of *England*, Commissioners of the Trea-
“ sury, or Chief Baron of the Exchequer for
“ the Time being, by the Examination of the
“ same Merchants, if they be alive, or of their
“ Executors and Administrators, if they be dead,
“ or by Two credible Witnesses at the least
“ sworn, or other reasonable Witness and
“ Proof sworn ; then the same Merchant or
“ Merchants, his or their Executors or Admi-
“ nistrators, shall or may newly ship, in the
“ same Port where the Goods and Merchandize
“ aforesaid were, or shall be customed, so much
“ other Merchandize or Goods, as the same
“ Goods or Merchandize are or shall be lost, as
“ aforesaid, shall amount unto in Custom,
“ without paying of any Thing for the same, so
“ as the same Proof be recorded and allowed
“ of in the Court of Exchequer, and certified
“ unto the Collectors of the Customs of the
“ Port where the same Wares or Merchandize
“ are to be newly shipped without Custom, as
“ aforesaid. And further, That every Mer-
“ chant-Denizen, who shall hereafter ship any
“ Goods or Merchandize in any Carrack or Gal-
“ ley, shall pay to your Majesty all manner of
“ Customs, and all the Subsidies aforesaid, as
“ any Alien born out of the Realm.

Set. 6. “ Provided always, That it shall
“ and may be lawful to all and every your
“ Subjects, at his and their Will and Pleasure,
“ to convey and transport out of this Realm, in
“ Ships and other Vessels of any the Subjects of
“ this Realm, all and every Kind of Herrings,
“ and other Sea Fish, to be taken on the Sea

E

“ by

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“ by any the Subjects aforesaid, from or out of
“ any Port or Harbour of this Realm, to any
“ Place out of your Majesty's Dominions, with-
“ out paying any Custom, Subsidy or Poun-
“ dage-Monies for the same Herrings, or other
“ Fish so carried or transported during your
“ Majesty's Life”. (See the Statutes of 1 & 2
Ph. & Ma. ch. 5. 5 Eliz. ch. 5. & 13 Eliz. ch.
11. altered by this Clause.)

Seēt. 7. “ And because no Rates can be im-
“ posed upon Merchandize imported or exported
“ by Subjects or Aliens, but by common Con-
“ sent in Parliament, It is further enacted, That
“ the Rates intended by this present Act, shall
“ be the Rates mentioned and expressed in one
“ Book of Rates, intituled, *The Rates of Mer-*
“ *chandize*: That is, the Subsidy of Tonnage,
“ the Subsidy of Poundage, and the Subsidy of
“ woollen Cloths or old Draperies, as they are
“ rated and agreed on by the Commons House
“ of Parliament, set down and expressed in this
“ Book, to be paid according to the Tenor of
“ the Act of 'Tonnage and Poundage, from the
“ Four and Twentieth Day of *June*, inclusive-
“ ly, in the Twelfth Year of his Majesty's Reign,
“ during his Majesty's Life, and subscribed with
“ the Hand of Sir *Harbottle Grimstone*, Baronet,
“ Speaker of the House of Commons: Which
“ said Book of Rates, composed and agreed on
“ by your Majesty's said Commons, and also e-
“ very Article, Rule and Clause, therein con-
“ tained, shall be and remain, during your
“ Majesty's Life, as effectual to all Intents and

“ Pur-

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“ Purposes, as if the same were included particularly in the Body of this present Act.

There is a Rule at the End of the Book of Rates, that Goods unrated shall pay Poundage according to their sworn Value. Besides the Rates here mentioned, there is a New Book of Rates, made 11 *Geo. ch. 7.* by which almost all Goods but the *East-India* are rated; but such as are not rated, and which are not *India* Goods, are to pay by their sworn Value; and there is a most excellent Rule added, that if the Value of the Goods sworn to, should be thought too low by the Officer, the King may take the Goods, paying *Ten per Cent.* more than the sworn Value; which is the wisest and most equitable Adjustment that can be, to prevent the King from being defrauded, and the Subject oppressed.

Sett. 8. “ And it is enacted, That during the
“ Continuance of this present Grant, where the
“ Goods exported or imported amount to the
“ Value of Five Pounds or more, the Customers
“ and Collectors, and all other his Majesty’s
“ Officers, in the several Ports, shall take and
“ receive such Fees, and no other, as were taken in the Fourth Year of the late King
“ *James*, until such Time as the said Fees
“ shall be otherwise settled by Authority of
“ Parliament.

By 8 *An. ch. 13. Sett. 26.* The Officers Fees allowed by this or any other Act are to be paid to them, till they shall be altered by the Commons of *Great Britain* in Parliament.

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Seēt. 9. “ Provided always, That no Person
“ or Persons, who after the Four and Twenti-
“ eth of *June*, in the Year One Thousand Six
“ Hundred and Sixty, and before the Four and
“ Twentieth of *July*, in the same Year have
“ paid, received or collected any Duties or Cu-
“ stoms according to the Rates used in *April*,
“ One Thousand Six Hundred and Sixty, shall
“ be molested, or any way impeached, for or
“ concerning the Payment or Reciept of the
“ said Duties, or any other Duties by this Act
“ imposed.

Seēt. 10. “ And it is further declared, That
“ no Person who hath shipped any Goods since
“ the said Four and Twentieth of *June*, and
“ before the said Four and Twentieth of *July*,
“ shall be liable to the Payment of any Du-
“ ties therefore, other than such as were used
“ to be paid in the said Month of *April*, One
“ Thousand Six Hundred and Sixty.

Seēt. 11. “ Provided always, and be it enact-
“ ed, That it shall and may be lawful for any
“ Person or Persons, immediately from and af-
“ ter the passing of this Act, to transport, ship,
“ and carry out of this Kingdom, or out of any
“ Port thereof, by way of Merchandize, any of
“ these Commodities, Goods and Merchan-
“ dizes following, that is, Iron Armour, Ban-
“ daliers, Bridle-bits, Halbert-heads, and Sharps,
“ Holsters, Musquets, Carbines, Fowling-pieces,
“ Pistols, Pikeheads, Sword or Rapier-blades,
“ Saddles, Snaffles, Stirrops, Calve-skins dressed
“ or undressed, Geldings, Oxen, Sheep-skins
“ dressed without the Wool, and all Sorts of
“ Manu-

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“ Manufactures made of Leather, paying the
“ respective Rates appointed by this Act, and
“ no other.

Seet. 12. “ And it is enacted, That it shall
“ and may be lawful, immediately after the
“ passing of this Act, for any Person or Persons
“ to ship, carry out and transport by way of
“ Merchandize, these several Sorts of Goods
“ following; That is, Gunpowder when the
“ same doth not exceed the Price of Five
“ Pounds the Barrel: And Wheat, Rye, Pease,
“ Beans, Barley, Malt and Oats, Beef, Pork,
“ Bacon, Butter, Cheese, Candles, when the
“ same do not exceed in Price at the Ports
“ from whence they are laden, and at the
“ Time of their Lading, these Prices following:
“ That is, Wheat the Quarter, Forty Shillings;
“ Rye, Beans and Pease the Quarter, Twenty-
“ four Shillings, Barley and Malt the Quarter,
“ Twenty Shillings; Oats the Quarter, Sixteen
“ Shillings; Beef the Barrel, Five Pounds; Pork
“ the Barrel, Six Pounds Ten Shillings; Bacon
“ the Pound, Six-Pence; Butter the Barrel,
“ Four Pounds Ten Shillings; Cheese the Hun-
“ dred, one Pound Ten Shillings; Candles the
“ Dozen Pounds, Five Shillings; paying the
“ respective Rates appointed by this Act, and no
“ other.

There have been several Alterations made
by subsequent Statutes concerning Corn, and
some other of these Articles, to which I refer
the Reader.

Seet. 13. “ Provided always, That it shall be
“ free and lawful for his Majesty, at any Time
“ when

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“ when he shall see Cause so to do, and for
“ such Time as shall be therein expressed by
“ Proclamation, to prohibit the Transporting of
“ Gunpowder, or any Sort of Arms or Ammu-
“ nition, into any Parts out of this King-
“ dom.

Señ. 14. “ And it is enacted, That over
“ and above the Rates herein before-menti-
“ oned, there shall be paid unto your Ma-
“ jesty, of every Ton of Wine of the Growth
“ of *France, Germany, Portugal, or Madera,*
“ brought into the Port of *London,* or else-
“ where, the Sum of Three Pounds current
“ *English* Money, within the Space of Nine
“ Months after the Importing: And of eve-
“ ry Ton of all other Wines brought in,
“ as aforesaid, the Sum of Four Pounds of
“ like current Money, within the Space of
“ Nine Months after the Importing thereof.
“ For the Payment of which Duties ac-
“ cordingly, the Importer shall give good
“ Security: And if any of the said Wines,
“ for which the additional Duty in this
“ Clause mentioned, is paid or secured at
“ the Importation, be exported within Twelve
“ Months after their Importation, then the a-
“ foresaid additional Duty in this Clause
“ mentioned, shall be returned, or the Se-
“ curity discharged, as to so much as shall
“ be so exported: And if at the Importation
“ the Importer shall pay for the same ready
“ Money, he shall be allowed after the Rate
“ of *Ten per Cent.* for a Year,

Señ. 15.

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Seēt. 15. “ And it is further enacted, That
“ from and after the said Four and Twenti-
“ eth Day of *July*, all manner of Wines what-
“ soever to be imported into the Port of *Lon-*
“ *don*, or elsewhere, shall be freed and dischar-
“ ged, of and from the Imposition of Ex-
“ cise.

Seēt. 16. “ Provided, and it is hereby de-
“ clared and enacted, That the Prizage of
“ Wines, or Prize-Wines, ought not to pay
“ Tonnage or Custom, and shall not be char-
“ ged with the Payment of any Custom, Sub-
“ sidy, or Sum of Money imposed upon Wines
“ by this Act, or any Thing therein contain-
“ ed.

I shall here add some few general Observati-
ons, for the Information of the Merchants; that
it is the Course as I am told at the Custom-
House, when the Merchant has paid the Duty
inwards, for foreign Goods, according to the
Seventh Rule of the Book of Rates, that he may
export them at any Time Duty-free; but where
there is no Duty payable inwards, he must pay
the Duty outwards.

By 3 *Geor. ch. 7. Seēt.* 40. “ All Drawbacks
“ and Allowances granted by any Statute out of
“ any Duties on Goods and Merchandizes, im-
“ ported or exported, shall continue as long as
“ the Duties. And by 7 *Geor. ch. 20. Seēt.* 10.
“ The Merchant shall be entitled to his Draw-
“ backs if he ships his Goods within Three
“ Years.

But to be entitled to this Drawback Two
different Oaths are to be taken at the Custom-
House.

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House. By 2 & 3 *An. ch. 9. Sect. 14.* “ In all
“ Cases where the Oath of the Merchants im-
“ porting and exporting, is by Law required to
“ obtain any Drawback or Allowance upon the
“ Exportation of any foreign Goods ; the ma-
“ king such Oath by the Agent or Husband of
“ any Corporation or Company trading with a
“ joint Stock, *affirming the Truth* of the *Offi-*
“ *cer's Certificate* of the Entry, and due Pay-
“ ment of the Duties of such foreign Goods ;
“ and the making such Oath by the known
“ Servant of any Merchant usually employed in
“ the making his Entries, and paying his Cu-
“ stoms, shall be of the like Effect, as if the
“ said Oaths were made by any particular Mer-
“ chant himself”. This Oath relates to the Du-
ties having been paid. But by the 4 & 5 *W. &*
M. ch. 15. Sect. 13. “ No Person shall be ad-
“ mitted to swear to a Debenture for any Du-
“ ties to be drawn back upon Re-exportation,
“ but he who is the true Exporter, as being ei-
“ ther interested in the Propriety and Hazard of
“ the Goods, on the Exportation, or as being
“ employed by Commission, is concerned in the
“ Direction of the Voyage ; so as to be *able to*
“ *judge* that the Goods are really & *bona fide*
“ exported, and not landed, nor intend to be re-
“ landed”. Therefore such Oath can't be taken
by a known Servant, but only by the Merchant.
It will be likewise proper to observe here, that
tho' wrecked Goods pay no Duty, as was resolv'd
in *Charles the Second's* Time, as appears from
my Lord *Vaughan's* Reports, 164. and in King
William's Time in the Case of *Courtney* and
Bower,

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Bower, on a special Verdict in the Common Pleas, where Three Judges, against the Opinion of the Lord Chief Justice *Treby*, confirmed the former Resolution, yet Salvage Goods, by 5 *Geor. ch. 11. Sect. 15.* are to pay Duty; and so did Prize-Goods during the War, by 6 *Ann. ch. 13. Sect. 9.* So must Reprizal Goods as appears from *Croke's Elizabeth*, 534.

I shall here likewise take Notice of Two late Resolutions in the Court of Exchequer; one, that if Goods which have received the Draw-back, be after relanded by the Exporter, that the Merchant who first imported them, and sold them to the Exporter, is still liable to the Crown for so much as was repaid for the Draw-back.

And the other, that no Post-Entry is a Matter of Right, on which the Merchant can insist, but 'tis Matter of Favour and Indulgence to prevent such Goods from being forfeited.

Before I enter upon a particular Account of the several Duties with which Goods and Merchandizes are charged; it will be proper I believe to set down those Clauses of the Act of Union, 5 *Ann.* which makes *England* and *Scotland* one People, and repeals all those Statutes, which had made any Distinction between the 'Two Nations in Matters of Commerce. By this means I shall avoid troubling Gentlemen in many Parts of this Work, to refer to those Clauses, and so make this Treatise more clear and more compendious.

By

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By Article the Fourth it is agreed and declared.

That all the Subjects of the united Kingdom of *Great Britain*, shall from and after the Union, have full Freedom and Intercourse of Trade, and Navigation to and from any Port or Place within the said united Kingdom; and the Dominions and Plantations thereunto belonging; and that there be a Communication of all other Rights, Privileges and Advantages, which do or may belong to the Subjects of either Kingdom; except where it is otherwise expressly agreed in these Articles.

By Article the Sixth.

That all Parts of the united Kingdom for ever, from and after the Union, shall have the same Allowances, Encouragements, and Drawbacks, and be under the same Prohibitions, Restrictions, and Regulation of Trade, and liable to the same Customs and Duties on Import and Export. And that the Allowances, Encouragements and Drawbacks, Prohibitions, Restrictions, and Regulations of Trade, and the Customs and Duties on Import and Export settled in *England*, when the Union commences, shall, from and after the Union, take Place throughout the whole united Kingdom; excepting and reserving the Duties upon Export and Import, of such particular Commodities, from which any Persons, the Subjects of either Kingdom

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dom are specially liberated and exempted, by their private Rights, which after the Union, are to remain safe and entire to them in all Respects, as before the same; and that from and after the Union no *Scots* Cattle carried into *England*, shall be liable to any other Duties, either on the publick or private Accounts, than those Duties to which the Cattle of *England* are, or shall be liable within the said Kingdom; and seeing by the Laws of *England* there are Rewards granted upon the Exportation of certain kinds of Grain, wherein Oats grinded or ungrinded are not expressed, that from and after the Union, when Oats shall be sold at Fifteen Shillings *Sterling* per Quarter, or under, there shall be paid Two Shillings and Sixpence *Sterling* for every Quarter of the Oatmeal exported, in the Terms of the Law, whereby and so long as Rewards are granted for Exportation of other Grains, and that the Beer in *Scotland* have the same Rewards as Barley: And in respect the Importations of Victual into *Scotland*, from any Place beyond Sea, would prove a Discouragement to Tillage; therefore that the Prohibition as now in Force by the Law of *Scotland*, against Importation of Victuals from *Ireland*, or any other Place beyond Sea into *Scotland*, do after the Union, remain in the same Force as now it is, until more proper and effectual Ways be provided by the Parliament of *Great Britain* for discouraging the Importation of the said Victuals from beyond Sea,

By

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By Article the Eighteenth.

That the Laws concerning Regulation of Trade, Customs, and such Excises to which *Scotland* is, by Virtue of this Treaty, to be liable, be the same in *Scotland*, from and after the Union, as in *England*, and that all other Laws in use within the Kingdom of *Scotland*, do after the Union, and notwithstanding thereof, remain in the same Force as before, except such as are contrary to, or inconsistent with this Treaty, but alterable by the Parliament of *Great Britain*, with this Difference betwixt the Laws concerning publick Right, Policy and Civil Government, and those which concern private Right, that the Laws which concern publick Right, Policy and Civil Government, may be made the same throughout the whole united Kingdom; but that no Alteration be made in Laws which concern private Right, except for evident Utility of the Subjects within *Scotland*.

By Article the Twenty-fifth.

That all Laws and Statutes in either Kingdom, so far as they are contrary to, or inconsistent with the Terms of these Articles, or any of them shall from and after the Union, cease and become Void, and shall be so declared to be by the respective Parliaments of the said Kingdoms.

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This Act of Tonnage and Poundage being the Foundation of the Revenue arising from the Duties imposed on Wines, and on Goods and Merchandizes imported and exported; it will be proper to see what Alterations have been made in either of these great Branches of the Customs, before we shew what additional Subsidies of Tonnage and Poundage have been granted by subsequent Statutes. For all Goods, except Jewels, as are, or have been exempted, by this or any intermediate Statute, from the Payment of all, or Part of these Duties, are likewise exempted from the Payment of all, or Part of the New Subsidies of Tonnage and Poundage; and this being the Model to which the later Acts refer, as to the Collection, Abatements and Forfeitures relating to the Customs, the Reader by this Means will better know what Goods are discharged, what are charged, and likewise the Quantity of that Charge, from the several additional Tonnage and Poundage Statutes.

The first Alteration made in this Statute of 12 *Car.* 2. is by the Statute of Frauds, 14 *Car.* 2. *ch.* 11. *Sett.* 25. which has subjected foreign Vinegar, Rape, Cyder, and Cyder eager to the Payment of Tonnage, instead of the Poundage-Duty, and by natural-born Subjects on Importation, they pay 4*l.* 10*s.* a Ton, and by Aliens 6*l.* And on Exportation Drawback by the Subjects, 3*l.* 10*s.* and by Aliens 4*l.* 15*s.* to be repaid according to the Method prescribed in the second Rule of the Book of Rates. But however, though they pay the Tonnage-

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nage-Duty by this Statute; they retain their former Poundage Quality as to the subsequent Acts, and pay, according to their Valuation in the Book of Rates, only the Poundage-Duty. As to the Duty of Poundage imposed on all Goods imported and exported; there have been several considerable Alterations made in this Branch by later Statutes; some Goods having been absolutely discharged of this Duty on their Importation, and others on Exportation; some have been freed on their Importation or Exportation of the whole, or Part of their Duty for a Time, and after, have been either entirely exempted from the Payment of any Duty, or the whole has been revived. Some again have been privileged upon their Importation only from such a particular Place, while others have been indulged on their Exportation for a short Time, according to the Circumstance of their being shipped in *British* or foreign Vessels, and then the same or a greater Duty has been laid on those Commodities again; of all which I shall take Notice under their proper Heads. By 7 & 8 *W. 3. ch. 39.* Hemp, Flax, Thread, Yarn, and Linen of the Growth and Manufacture of *Ireland*, may be imported Duty-free; and by 1 *Ann. c. 8. Sect. 2.* they are discharged of the New Subsidy of 9 & 10 *W. 3.* By 1 *Geo. ch. 18.* compared with the Tonnage-Act, Lobsters and Turbets may be imported Duty-free in foreign Bottoms. By 3 *Geo. ch. 7.* Linseed may be imported free, so may all dying Drugs, and other dying Goods except Salt-Petre, by 8 *Geo. ch. 15. Sect. 10.* but

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but on Exportation they pay 6 *d.* in the Pound; so may Naval Stores from *Scotland*, by 12 *An. ch. 9, Sect. 3.* and Lumber and Hemp from the Plantations, by 8 *Geo. ch. 12. Sect. 2.* By 10 *Geo. ch. 16.* Whale-fins, Oil and Blubber from the *Greenland Seas*, may for Seven Years be imported Custom-free, and by 12 *Geo.* Whale-fins, Oil and Blubber from *Davis Streight*; and by 11 *Geo.* so may old Rags, old Ropes, or Junks, or old fishing Nets, that are fit only for making Paper or Past-board.

On Exportation Bullion and foreign Coin may be exported Custom-free, by 15 *Car. 2. ch. 7. Sect. 15.* So may Beef, Pork, Cheese, and Candles, by 3 & 4 *W. & M. ch. 8.* so may *British* Sail-cloth, by 7 & 8 *W. 3. ch. 39.* so may *British* Bonelace, Needlework, and Point, by 11 & 12 *W. 3. ch. 3.* so may *British* Linen, by 3 *Geo. ch. 7.* Aliens Duties, by 25 *Car. 2. ch. 6.* are discharged from our woollen Manufactures, and all our native Commodities, except Coals, and by 11 & 12 *W. 3. ch. 20.* all Manufactures of all Sorts of Wool made here, are discharged of all Subsidies whatsoever; and by the same Act are Bread, Corn, Grain, Bisket and Meal, Beans and Pease, Wheat and Rye, ground or unground. But note, by 6 *An. ch. 8.* white broad Cloaths are to pay Five Shillings a Cloath to discourage the Export of Cloaths undied. By 8 *Geo. ch. 15. Sect. 7.* All Goods being duly entred and shipped, of *British* Growth or Manufacture, except Allom, Lead, Lead-Ore, Litharge of Lead, Leather tanned, Coals, Copperas, *lapis Calaminaris*, Tin, Wool,

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Wool, Cards, white woollen Cloaths, Skins of all Sorts, Glew, Coney-Hair or Wool, Hares Wool, Hair of all Sorts, and Horses are exempted from the Payment of all Duties on Exportation. But the Party, to entitle himself to the Benefit of not paying the Customs on these respective Goods, must punctually comply with the Directions prescribed by the several Acts of Parliament. Having shown what Goods may be imported and exported Custom-free, to prevent all Obscurity and Confusion, it will be proper to set down some few of the Rules, annexed to the Book of Rates, because they will serve to explain this Statute of Tonnage and Poundage; and likewise because the subsequent Statutes of Tonnage and Poundage make some Difference in the Regulation of those Subsidies, in the Drawbacks on Exportation. By the second Rule it is enacted, 'That all foreign Goods and Merchandizes except Wines, Currans and wrought Silks first imported, shall be again exported (within Three Years, by 7 *Geo. ch. 20. Sect. 10.* which is the Time now allowed to export all Goods) and such Merchant shall have Allowance, and be repaid by the Officer which received the same, the one Moiety of the Subsidy which was paid at the Importation of such Goods, on Certificate from the Officers of the Payment of the Subsidy, with the Oath of the Merchant, affirming the Payment to have been made by him; and likewise on Certificate from the Searcher of the Exportation of them; after which the Moiety of the Subsidy is to be repaid within a Month. This is

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the Rule in general for Drawbacks, but there are some Goods that by later Statutes draw nothing to discourage their Importation; all which I shall observe in their proper Place. By the Fourth Rule, Wines are to draw Twenty Shillings a Ton, by a *British* Subject, and Twenty-five Shillings a Ton by an Alien; and 12 *per Cent.* is likewise allowed for the Leakage of Wines by the Eighth Rule; and by the Seventeenth Rule every Merchant shall be allowed on all Goods imported, 5 *per Cent.* as an Encouragement to Trade. I shall now proceed in order, and shew by what Statutes this Tonnage and Poundage Duty is increased, with the Exceptions for particular Goods in those Statutes, or any subsequent ones to exempt them from paying the Subsidies assessed by those respective Acts; the additional Subsidy-Acts of Tonnage and Poundage, are the 9 & 10 *W. 3. ch. 23.* the 2 & 3 *Ann. ch. 9.* and 3 & 4 *Ann. ch. 5.* By the 9 & 10 *W. 3.* an additional Subsidy of Tonnage and Poundage on all Wines and Goods imported, but not exported, over and above all Subsidies of Tonnage and Poundage, and over and above all additional Duties, and Impositions whatsoever, was first granted to King *William* for Life, for the Support of the Household, and the Honour and Dignity of the Crown. This new Subsidy was after granted, 1 *Ann.* to Queen *Anne* for her Life. And by 1 *Geo.* to his present Majesty for Life, subject to the same Rules, Exceptions, Allowances and Abatements, and under the same Collection, Restrictions, Penalties, and

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For

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Forfeitures, as are directed and appointed by 12 *Car. 2.* and exactly in every respect the same with that Statute, but in some particulars. First all Goods exported, are to draw the whole of this new Subsidy, except some few, that by particular Statutes are discouraged and draw nothing, or but half, as Alamodes, Yarn and Cordage, Hops to *Ireland*, Iron and Steel Wares to the Plantations; these if foreign draw nothing, and Tallow-Candles draw only half. It excepts all Dyings Goods imported, and all Goods exempted by the Book of Rates from the Payment of this Duty. All Drugs imported directly from the Place of their Growth in *British* shipping, are to pay but one Third of what they are rated in the Book of Rates, and so is all Spicery except Pepper. This Act likewise extends not to charge the additional Duty of a Moiety on Linen, or on wrought Silks, charged particularly on them by the Book of Rates, nor the Penny a Pound additional Duty on Tobacco, likewise encreased by a Clause in the Book of Rates, nor the additional Duty of 12 *Car. 2.* on Wines. And it makes an Alteration as to our Plantation-Ginger from the *West-Indies*, that instead of paying Sixteen-Pence a Pound, it shall pay but Twelve-Pence a Hundred Weight, for the old Subsidy, and Twelve-Pence for this. There is another Difference between the Statute of 12 *Car. 2.* and this, by the Construction which the Judges have put upon it ; and that is, that the Patentee of Prizage-Wines shall pay Duty, for whom there was a particular Exception in the

the

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the Statute of *Charles* the Second; this was a Resolution in 8 *Ann.* in the Exchequer-Chamber upon a Writ of Error from the Court of Exchequer, in the Case of *Paul* and *Shaw*.

I am now according to the Method proposed to take Notice what Commodities are freed from the new Subsidy. By 10 & 11 *W. 3. ch. 25.* Whale-fins, Oil and Blubber, imported by the *Greenland* Company, or *British*-taken in any Seas, and imported in *British* Ships, and by 1 *Ann. ch. 8.* Hemp, Flax, Yarn, Thread and Linen from *Ireland*, are discharged from paying the new Subsidy of Poundage.

By the 2 & 3 *Ann. ch. 7.* made perpetual by 1 *Geo. ch. 12. Sect. 8.* there is an additional Subsidy of Tonnage and Poundage of one Third of the Tonnage and Poundage Duties granted by 9 & 10 of *W. 3.* to be collected in the same Manner with the same Rules, Exceptions, Allowances and proportional Drawbacks, and with the same Restrictions, Penalties and Forfeitures, that are given and appointed by the 9 & 10 *W. 3.* there is a Provision, that all Wares of wrought Iron or Steel imported, shall be intitled to no Drawback on this or any other Statute on Exportation; there is little else memorable in this Act, but the Method of ascertaining the Value of *East-India* Goods unrated, which is done now after Sale by Auction, and not left to the arbitrary Oath of the Importer.

By the 3 & 4 *Ann. ch. 5.* made perpetual by 7 *Ann. ch. 7.* there is still a farther additional Subsidy of Tonnage and Poundage of two

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Thirds

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Thirds of the Tonnage and Poundage Duties of 9 *£* 10 *W.* 3. in every respect the same with that Statute, but in excepting Currans imported, in *British* Ships ; (and by 4 *Ann.* *ch.* 6. *Seet.* 3. in *Venetian* Ships,) and except Tobacco and Sugar from the Plantations ; and except *European* Linens, Sisters Threads, Tapes or Incle, Linseed and Flax, by 6 *Ann.* *ch.* 22. *Seet.* 10. All which are exempted from paying this two Third Subsidy ; and every Alteration with respect to the Duties or Drawbacks on Goods made by any Statute subsequent to the new Subsidy-Act of 9 *£* 10 *W.* 3. is allowed and confirmed by this, and the one Third Subsidy-Act of the 2 *£* 3 *Ann.* So that by the Statutes of 12 *Car.* 2. 9 *£* 10 *W.* 3. 2 *£* 3 *Ann.* *£* 3 *£* 4 *Ann.* there are Three compleat and distinct Subsidies of Tonnage and Poundage, to the Payment of which all Goods, but those privileged, are Subject. These are general Charges binding all that are not exempted ; but besides these there are several Imposts and additional Duties on particular Goods, which I shall beg Leave very shortly to lay before the Reader, that he may the better grasp this great and unweildy Mass of the Revenue.

The First is the *Mediterranean* Duty of one per *Cent.* imposed, by 14 *Car.* 2. *c.* 11. *Seet.* 35. on all Goods exported from any Port of *Great Britain*, capable of a Ship of Two Hundred Tons on an ordinary full Sea, to any Port of the *Mediterranean* Sea beyond *Malaga* ; and likewise on all Goods imported from thence hither, if the Ship in which the Goods are put
on

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on Board, has not Two Decks, and carries Sixteen Pieces of Ordnance, and Two Men to a Gun with Ammunition proportionable ; but if such a Ship carry half its lading in Fish, this Duty shall not be paid on Export or Import, nor shall it be paid for our woollen Manufactures exported, by 11 & 12 *W. 3. ch. 20.* nor for any Commodities of *British* Growth or Manufacture, (but for those excepted, and which have been before mentioned,) by 8 *Geo. ch. 15. Sect. 7.* The next is the Duty called Coynage, which is Ten Shillings a Ton payable in ready Money without any Discount, by 18 *Car. 2. ch. 5. Sect. 6.* On all Wines, Vinegar, Cyder or Beer that shall be imported ; and Twenty Shillings a Ton for Brandy and strong Waters, to be collected in the same Manner, and under the same Forfeitures, as the Customs, and to be transmitted quarterly into the Exchequer to defray the Charges of the *Mint*.

This Duty after many Continuations, is further continued by 9 *Geo. ch. 19.* for Seven Years, and upon Exportation of these Liquors is all drawn back.

Next follows the Impost of 8*l.* a Ton on *French* Wine, and on Vinegar ; and of 12*l.* a Ton on all other Wines, first granted, 1 *Ja. 2. ch. 3.* and made perpetuall, by 9 *Ann. ch. 21.* to be collected in the same Manner as the Customs, and subject to all the Penalties and Forfeitures that are given by any former Act of Parliament ; this Duty after Entry, and before Landing, may be bonded by the Merchant Importer on finding Two Sureties, to be paid in

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Nine Months at Three equal Payments, each at the Distance of every Three Months. The Merchant may have a Discount of 10 *per Cent.* for a Year, on Payment of this Duty in ready Money; and entring his Casks unfilled, is allowed 12 *per Cent.* Leakage for Wines; and upon Oath, that these Liquors are only for Sale, and not for his own Consumption, he has a further Allowance of 8 *per Cent.* as an Encouragement against bad Trade or Accidents; none of all which Advantages are the Vintners or Retailers intitled to, but they must pay ready Money, and the Patentee of Prizage pays this Duty. There is this particular in this Act, that besides the Forfeiture in Landing these Liquors before paying or securing this Duty, that the Importer so landing them, must still pay this Impost; though no Drawback on Exportation be given by this Act; yet by 6 *Geo. c. 12. Sect. 6.* Two Thirds of this Duty may be drawn.

By the 1 *Ja. 2. ch. 4.* there is an Impost of 3 *d.* a Pound on Tobacco of the *British* Plantations, and 6 *d.* a Pound on all other Tobacco which is made perpetual by 9 *Ann. ch. 21.* This Duty by the Statute of 1 *Ja. 2. ch. 4.* was first under the Excise Collection, but put under the Customs by 7 & 8 *W. 3. ch. 10.*

There was an Impost likewise on Sugar imposed by this Statute, but that was not continued, as this on Tobacco was, by 2 *W. & M. 2 Sess. ch. 5. Sect. 3.*

Then follow the Imposts on particular Goods, 2 *W. & M. ch. 4.* which are made perpetual by 9 *Ann. ch. 21.* These Duties are

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sometimes called Impositions on *East-India* Goods and wrought Silks; but most commonly Impositions of 1690. or the old Impost in Opposition to the Impost of 1692. granted 4 & 5 *W. & M.* And both these Imposts are additional Rates on the respective Goods charged, over and above what they are to pay by the Book of Rates.

Allom, the 112 *l.* 2 *s.* 6 *d.*

Anvils wrought, the 112 *l.* 9 *s.* 3 *d.*

Ashes, called Pot-ashes, the Barrel, containing 224 *l.* Neat. 8 *s.*

Barillia or Saphora, to make Glafs, the 112 *l.* 2 *s.* 6 *d.*

Brimstone, the 112 *l.* 4 *s.* 8 *d.*

Candles of Tallow, the 112 *l.* 10 *s.*

Chimney- $\left\{ \begin{array}{l} \text{small the Piece.} \\ \text{large the Piece.} \end{array} \right.$ 1 *s.* 2 *d.*

Backs, $\left\{ \begin{array}{l} \text{small the Piece.} \\ \text{large the Piece.} \end{array} \right.$ 2 *s.* 4 *d.*

Cordage ready wrought, the 112 *l.* 5 *s.*

Curran every 20 *s.* Value, reduced by 4 & 5 *W. & M. ch.* 5. from 12 *d.* to 6 *d.*

Drugs, every 20 *s.* Value. 2 *s.*

Earthen Ware unrated, every 20 *s.* Value. 2 *s.* 6 *d.*

Frying Pans, the 112 *l.* 4 *s.*

Glasses, or Drinking-glasses, and other Glafs, and all Manufactures of Glafs, (except *Rhenish* and *Muscovia* Window-glass, every 20 *s.* Value. 3 *s.*

Grocery-Wares, except Cinnamon, Cloves, Currans, Liquorise, Mace, Nutmegs, Raisins, Sugar and Tobacco, every 20 *s.* Value. 2 *s.*

Hops, the 112 *l.* 1 *l.*

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Iron,

Wrought or unwrought, or Cast, except Bushel-Iron, and Bar-Iron unwrought, of and from *Ireland*, by (7 & 8 *W.* 3. c. 10.) imported in *British* Ships legally navigated, the Ton. 1 *l.* 3 *s.*

Ditto, in foreign Bottoms, the Ton. 1 *l.* 13 *s.*

Slit or hammered in Rods, commonly known by the Name of Rod-Iron, the 112 *l.* 5 *s.*

Drawn or hammered less than Three Fourths of an Inch Square, and all other Iron-Wares manufactured, the 112 *l.* 5 *s.*

For every Kettle of Iron. 1 *s.* 3 *d.*

Linen, &c.

Callicoes, and all other *Indian* Linen, every 20 *s.* Value. 4 *s.*

Of all Sorts, except of the Manufacture of the *Netherlands*, and not exceeding an Ell and one Eighth in Breadth, every 20 *s.* Value. 9 *d.*

Of the Manufacture of the *Netherlands*, Two Ells Broad, and under Three, every 20 *s.* Value. 1 *s.* 6 *s.*

Ditto Three Ells Broad and upwards, every 20 *s.* Value. 4 *s.* 6 *d.*

Juice of Liquorise, the Pound-Weight. 1 *s.*

Liquorise, the 112 *l.* 18 *s.* 8 *d.*

Liquorise in Powder, the 112 *l.* 1 *l.* 17 *s.* 4.

Manufactures of *India* and *China*, (except *Indico*) every 20 *s.* Value. 4 *s.*

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Melasses, from any other Place than the *British*
Plantations in *America*, the 112 *l.* 8 *s.*

Hemp-feed Oil, }
Rape-feed Oil, } the Ton. 8 *l.*
Other Seed Oil, }

Paper,

Blue Paper, the Ream. 1 *s.* 6 *d.*
Brown Paper, the Bundel. 2 *d.*
Demy Paper, the Ream. 1 *s.* 6 *d.*
Painted Paper, the Ream. 1 *s.* 6 *d.*
Royal Paper, the Ream. 2 *s.*
All other Paper, every 10 *s.* Value. 1 *s.*

Pepper, the 112 *l.* 1 *l.* 8 *s.*

Plates,

Single white or black, the Hundred. 4 *s.* 4 *d.*
Ditto, double, the Hundred. 8 *s.* 8 *d.*
Harness Plates, or Iron Doubles, a-piece.
1 *s.* 4 *d.*

Pots of Iron, a-piece. 1 *s.* 3 *d.*

Raisins every 20 *s.* Value, reduced by 4 & 5
W. & M. c. 5. to 1 *s.* from 2 *s.* (*N.B.* By 8
Ann. ch. 7. Raisins every 112 *l.* pay additional
Duty 5 *s.* which is wholly drawn back
on Exportation; 'tis bondable, payable in a
Twelve Month, and on ready Money has a
Discount of 10 *per Cent.*)

Seed,

Cole-feed, the Last. }
Hemp-feed, the Last. } 4 *l.*
Rape-feed, the Last. }

Silks

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Silks raw from *China*, or the *East-Indies*, every
20*s.* Value. 1*s.*

Silks wrought, from any other Place, every 20*s.*
Value. 2*s.*

Soap, the 112*l.* 10*s.*

Starch, the 112*l.* 1*l.*

Steel, the 112*l.* 5*s.* 6*d.*

Tallow-Candles, the 112*l.* 10*s.*

Tallow, the 112*l.* 5*s.*

Tin, the 112*l.* 1*l.* 10*s.*

Wood,

| | |
|---------------------------|---|
| Box-Wood, and other Wood, | } from any Part of <i>Europe</i> , except <i>Ireland</i> , every 20 <i>s.</i> Value. 2 <i>s.</i> |
| Deals, | |
| Pipe-Staves, | |
| Timber, | |
| Timber-Boards, | |
| Wainfcot, | |

Wool called Bever-Wool, cut and combed, except Wool combed in *Russia*, and imported thence in *British* Ships, the Pound. 15*s.*

Wire,

Iron foreign of all Sorts, except Cardwire and smaller than fine, or superfine, and all Wool-cards, and Wares made of Iron-Wire, the 112*l.* 1*l.* 2*s.* 6*d.*

Steel, the 112*l.* 14*s.*

Of Brass, Copper or Latten, the 112*l.* 15*s.*

Yarn,

Cable Yarn, the 112*l.* 5*s.*

Of Flax or Hemp, except Cable Yarn, every
20*s.* Value. 1*s.*

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So in Proportion for any greater or lesser Quantity.

N. B. Iron manufactured, or Iron-Wares charged by the Piece or Hundred Weight, are not to pay the Duty of Twenty-three Shillings, or Thirty-three Shillings, a Ton.

These Duties are to be collected as the Customs are, and under the same Rules, Allowances and Forfeitures, and may be bonded to be paid in a Twelve Month, at Four quarterly Payments, and on ready Money have a Discount of 10 *per Cent.* for a Year; and on Exportation draw the whole, except Alamodes, foreign Cable Yarn, and Cordage, foreign Hops to *Ireland*; foreign Iron and Steel-Wares to the Plantations, which draw nothing; and Tallow-Candles that draw half; Pepper did draw half, but a particular Regulation is made as to that, by 8 *Geo. ch. 15. Sect. 15.* And there is this Rule in the Statute, *Sect. 53.* that where this Duty is to be levied according to the Value, the Meaning is according to the rated Value of these Goods, or else by the Importer's Oath; but so that the Duties by this Act, shall not be reckoned as Part of their Value.

The new Impost, or the Impost of 169¹/₂. 4 *£* 5 *W. & M. ch. 5.* over and above all other Duties on these particular Goods, was made perpetual, by 9 *Ann. ch. 21.* This Duty may be bonded payable in a Twelve Month, at Four quarterly Payments, or if paid in ready Money, there is a Discount of 10 *per Cent.* for a Year, and on Exportation is wholly drawn back, except on Brandy, Alamodes and Lustrings, by 8 *£* 9 *W. 3. c. 36.*
and

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and Bever-Skins in which a Regulation particularly is made, by 8 *Geo. c. 15. Sect. 14.* These Duties are to be kept in a separate and distinct Account.

Amber,

Beads, every 20 s. Value. 4 s.

Oil, every 20 s. Value. 2 s.

Rough, every 20 s. Value. 2 s.

Anchovies, the little Barrel, not exceeding 16 l. of Fish, every 20 s. Value. 1 s.

Soap-Ashes, }
Weed-Ashes, } the Last. 6 s.
Wood-Ashes, }

Bacon, the Pound. 4 d.

Barbers Aprons and Checks, the Piece. 8 d.

Battery, Bashrones or Kettles, the 112 l. 5 s.

Black called Lamp-black, every 20 s. Value. 4 s.

Books unbound, the 112 l. 4 s.

Boultel Reins, every 20 s. Value. 2 s.

Bracelets or Necklaces of Glass, the Gross. 2 s. 6 d.

Brass wrought, every 20 s. Value. 1 s.

Bristles, drest or undrest, every 20 s. Value. 1 s.

Buckrams, every 20 s. Value. 1 s.

Buttons of Hair, every 20 s. Value. 2 s.

Calve-Skins, every 20 s. Value. 1 s.

Rattans, the Thousand. 5 s.

Walking-Canes, the Thousand. 1 l. 5 s.

Carpets of all Sorts, every 20 s. Value. 1 s.

Catlings and Lustrings, the Groce. 1 s. 6 d.

Copper,

Called Rose, Brick.

Copper-Coin and all cast Copper, the 112 l. 7 s. 6 d.

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Part wrought, as Plates, Bars, Rods, or raised,
the 112*l.* 12*s.* 6*d.*

Fully wrought, the 112*l.* 17*s.* 6*d.*

Coral Beads, every 20*s.* Value. 4*s.*

Coral Polish'd, every 20*s.* Value. 4*s.*

Cotton Manufactures unmixed, except Dimity
not brought from *East-India* or *China*, every
20*s.* Value. 1*s.*

Cowries, every 20*s.* Value. 2*s.*

Diamonds, Pearls, Rubies, Emeralds, and all
other Jewels and precious Stones, every 5*l.*
Value in lieu of all Duties. 1*s.*

Dornix, except of, and from *France*, every 20*s.*
Value. 2*s.*

Dying Wood of all Sorts, except red Wood
from *Guinea*, Drugs and Logwood, every
20*s.* Value. 1*s.*

Elephants Teeth, every 20*s.* Value. 2*s.*

Flannel, the Yard. 2*d.*

| | | |
|-------|---|---|
| Flax, | { | Dressed or wrought, every 20 <i>s.</i> Value. |
| | | 3 <i>s.</i> |
| | | Rough, every 20 <i>s.</i> Value. 1 <i>s.</i> |

French,

Wine the Ton. 8*l.*

Goods (except Brandy, Salt,
Vinegar and Wine,) eve-
ry 20*s.* Value. 5*s.*

{

And is not entitled
to Leakage accord-
ing to the 8th Rule
of the Book of Rates.

Frize, the Yard. 3*d.* $\frac{1}{2}$.

Furs of all Sorts, every 20*s.* Value. 1*s.*

| | | |
|-----------------|---|---|
| Goats- Hair, | { | Called <i>Carmenia</i> Wool, the Pound, 4 <i>d.</i> |
| | | of all other Sorts, the Pound. 2 <i>d.</i> |

Gold and Silver Thread, and Wire, counterfeit,
every 20*s.* Value. 1*s.* Hemp

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Hemp rough, every 20 s. Value. 1 s.

Hides, { Buff-Hides, the Hide. 2 s.
 { Losh-Hides, the Hide. 1 s.
 { Of all other Sorts dressed or undressed
 every 20 s. Value. 1 s.

Incle unwrought, every 20 s. Value. 6 d.

Indico, { Foreign Plantation, the Pound. 4 d.
 { *British* Plantation, the Pound. 2 d.

Iron from *Ireland*, (unless unwrought, Bar-Iron, or slit into Rods, and then this Impost is taken off by 8 & 9 W. 3. ch. 20. Sect. 10.)

{ Anvils wrought,
 { Backs for Chimnies,
 { Frying Pans.
 { Kettles,
 { Plates single and
 { double, white or
 { black.
 { Pots and all other
 { Iron-Wares.

Paysthe same
 Duty as fo-
 reign Ironby
 the Impost of
 2W.&M.c.4.
 before-men-
 tioned.

Latten, { Shaven, every 20 s. Value. 2 s.

{ Black, every 20 s. Value. 2 s.

{ Round Bottoms, every 20 s. Value, 2 s.

Leather of all Sorts, every 20 s. Value. 1 s.

Lemon Juice, every 20 s. Value. 4 s.

Lime Juice, every 20 s. Value. 4 s.

Litmus, every 20 s. Value. 1 s.

Madder of all Sorts, every 20 s. 1 s.

Metal prepared for the Battery, the 112 l. 5 s.

Orchal, every 20 s. Value. 1 s.

Pantiles, the Thousand. 8 s.

Pintadoes or Callico, Cup-board Cloths, not
 from *East-India* or *China*, every 20 s. Va-
 lue. 1 s.

Pitch not of the *British* Plantations, every 20 s.
 Value. 6 d.

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Plate of Silver of all Sorts, gilt or ungilt, every 20 s. Value. 1 s.

Rice, every 20 s. Value. 1 s.

Rozin of all Sorts, except *French*, not of the *British* Plantations, every 20 s. Value. 2 s.

* Salt, except for curing Fish, the Wey. 5 s.

Ferret or Floret, every 20 s. Value. 6 d.

Thrown of all Sorts in the Gum, every 20 s. Value. 1 s.

Silk, { Called Alamodes and Lustrings, every 20 s. Value, 3 s.

Wrought, except Alamodes and Lustrings, the Pound-Weight. 2 s.

Skins of all Sorts, every 20 s. Value. 1 s.

Tapestry, except from *France*, every 20 s. Value. 2 s.

Tar, not of the *British* Plantations, every 20 s. Value. 6 d.

Thread Outnal, the Dozen Pounds. 4 s.

Ticks and Ticking, every 20 s. 1 s.

Tow, every 20 s. Value. 1 s.

Wax, *voc.* Bees-Wax, every 20 s. Value. 1 s.

Wire of Brass, Copper or Latten, the 112 l. 6 s. 6 d.

Note this Clause, All Goods not particularly rated, except Mum, Brandy, and Goods charged by the old Impost of 2 *W. & M.* or by this Act, are to pay 5 *per Cent.*

Single Brandy pays additional Impost Two Shillings a Gallon, and double Brandy Four Shillings a Gallon, subject to the Excise Collection.

* *Vide* 5 Geo. c. 8.

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Lapis Calaminaris is charged by this Act on Exportation with Twenty Shillings a Ton, but by 7 & 8 *W. 3. c. 10. Sect. 13.* this is reduced to 2 *s.* a Ton.

By the 6 & 7 *W. 3. c. 7.* There was imposed a new Duty on Coffee, Tea, and Chocolate, and an additional Duty, by 3 & 4 *Ann. ch. 4.* and a farther Duty, by 10 *Ann. ch. 29.* but being subjected to an Inland Duty by Excise, by 10 *Geo. c. 10.* I shall speak no further of them here; no more shall I mention the new additional and further Duties on Cloves, Nutmegs, and Mace, because they are put under particular Regulations and Reductions, by 8 *Geo. ch. 15. Sect. 18.* Of all which I shall give a particular Account under their proper Heads, as I shall of the Variations of the Duties upon Pepper, and upon those of Salt and salted Fish; the same I shall do, with Relation to the new and additional Duties on Pictures, which are likewise regulated, 8 *Geo. c. 20. Sect. 49.*

By 6 & 7 *W. 3. c. 7.* Cinnamon is charged with 4 *d.* a Pound, and as much, by 3 & 4 *Ann. ch. 4.* and by 8 *Ann. ch. 7.* all Duties on it are doubled; the Statutes of *W. 3.* and 3 & 4 *Ann.* were perpetuated, by 7 *Ann. ch. 7.* and that of 8 *Ann.* by 6 *Geo. ch. 4.* On Exportation, Two Thirds of the Duty by the first Act, and the whole of the Duty by the last Act, are drawn back; and the double Duty, by 8 of *Ann.* may be bonded, payable in a Twelve Month, or on ready Money, has a Discount of 10 *l. per Cent.*

By 7 & 8 *W. 3. ch. 20.* There is a Second 25 *l. per Cent.* on French Goods, the former 25 *l.* being

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being given by the 4 & 5 *W. & M. c. 5.*) payable in Ready Money, without Discount, and made perpetual by the 1 *Geo. c. 12.* By this Statute single Brandy pays 30*l.* a Ton, and is put under the Collection of the Custom-house Officers: Double Brandy is to pay 60*l.* a Ton, Vinegar 15*l.* a Ton, and Wine 25*l.* a Ton; and all other *French* Goods are to pay 25*l. per Cent.* if rated, or else according to their sworn Value; but by the new Book of Rates, the 11 *Geo.* there is scarce any Thing left unrated but *East-India* Goods. On Exportation of these Liquors and Goods there is no Drawback, nor is the 12*l. per Cent.* for Leakage on these Wines allowed. These Duties are to be raised under the same Rules and Penalties as the Customs, for which *vide* the *Tonnage-Act.*

By 9 & 10 *W. 3. c. 45.* There is a new Duty of Three-Pence a Pound (which by 9 *Ann. c. 21.* was made perpetual) on Whale-fins imported by the *Greenland* Company; and Six-Pence a Pound on Whale-fins taken or imported by Foreigners, (But by 10 *Geo. c. 16.* this Three-Pence is taken off from Whale-fins, caught and imported by *British* Subjects, from the *Greenland* Seas, for Seven Years). This Duty is bondable payable in a Twelve-month by Four quarterly Payments, and has a Discount of 10*l. per Cent.* for a Year, on paying down Ready Money: Upon Exportation the Duty is wholly drawn back.

By 11 & 12 *W. 3. c. 3.* Which is made perpetual by 7 *Ann. c. 7. Sect. 25.* a Duty of 15*l. per Cent.* is laid on Muslins, for which the Im-

G

porter

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porter must give Bond with Two Sureties before Landing the Goods, for the Payment of it, after the Sale, (which must be by 7 *Geor. c. 20. Sect. 11.* in Three Years) according to the gross Price, for which the Muslins shall sell by Auction within *London*: If the Duty be paid within Twenty Days after such Sale, there is a Discount of 5 *l. per Cent.* and the Duty on Exportation is wholly drawn back.

By 3 & 4 *Ann. c. 4.* There is an additional Duty on Drugs, except dying Drugs, of 10 *l. per Cent.* on those rated, and 4 *l. per Cent.* on the unrated ones; and by 10 *Ann. c. 26. Sect. 32.* there was an additional Duty of 20 *l. per Cent.* which by the 11 *Geo.* is taken away, as the Duties on dying Drugs were by the 8 of *Geo. c. 15.* and such dying Drugs, on Exportation only pay 6 *d.* in the Pound; and by 3 & 4 *Ann.* there is an additional Duty of 15 *l. per Cent.* on white Callicoes and all Cotton Manufactures; and 12 *l. per Cent.* on *China Ware*, which on Exportation draw the Whole.

By 8 *Ann. c. 4.* Which was made perpetual by 5 *Geo. c. 19.* and by 9 *Ann. c. 6.* perpetuated by 3 *Geo. c. 7.* There are additional Duties laid on Coals, Culm and Cinders, the same that were first imposed by 9 & 10 *W. 3. c. 13.* as to Coals and Culm; and by 10 & 11 *W. 3. c. 21. Sect. 28.* as to Cinders, *viz.* on foreign Coals by the Chalder, Seven Shillings and Six-Pence, the *Winchester* Measure, on such Coal by the 'Ton, Five Shillings; *English* Coals water-born, the Chalder *Winchester* Measure, Five Shillings, and by the 'Ton Three Shillings

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and Four-Pence; Culm water-born, the Chalder one Shilling, and Cinders of Pit-coal (but not Char-coal of Wood) Five Shillings; this Duty may be bonded, payable in 'Three Months, or on Ready Money has a Discount of 10 *l. per Cent.* for a Year. But Note, 'The Duty from foreign Parts is paid by the Importer, and coastwise by the Master or Owner; and once paid is not to be charged again on the same Coals, tho' sent to another Port. On Export the Duty is wholly drawn, or an Equivalent is given out of the over-sea Duties on Coals.

By 9 *Ann. c. 22.* Coals brought into the Port of *London*, pay 'Three Shillings a Chalder, and those that Measure by the Ton, 'Three Shillings; the same on Culm so brought up the *Thames*, appropriated for the Building the Fifty New Churches. This Duty was made perpetual by 6 *Geor. c. 4.*

Upon Exportation too, Coals pay a different Duty. *Welsh* or West Country Coals to the *Isle of Man* and *Ireland*, one Shilling a Chalder *Winchester* Measure, and by the Ton, 8 *d.* Coals to the Plantations, Two Shillings by the Chalder, and 16 *d.* the Ton. To any other Place beyond Sea in *British* Bottoms, Three Shillings a Chalder *Newcastle* Measure, in Foreign, Twelve Shillings. And by 12 *Ann. c. 9. Sect. 11.* perpetuated by 6 *Geor. c. 4.* Coals exported to any Place but *Ireland*, *Man*, or the Plantations, pay Three Shillings a Chalder *Newcastle* Measure in *British*, and Five Shillings in foreign Shipping.

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By 8 *Ann. c. 9.* there is a new Duty payable in Ready Money without any Discount of a Half-penny a Pound on Tallow Candles imported, and Four-Pence a Pound on Wax, which was made perpetual by 9 *Ann. c. 21.* And an additional Duty of the like Sums on Wax and Tallow by 9 *Ann. c. 6.* which likewise was made perpetual by 3 *Geor. c. 7.* and on Exportation is wholly drawn back.

By 9 *Ann. c. 11.* and 10 *Ann. c. 26.* There is a new Duty, and an additional Duty on Hides, Skins, Parchment and Vellom, with the Rates of which I shall not trouble the Reader here, there being a great Number of them enumerated; all these Duties were made perpetual by 3 *Geor. c. 7.* By 20 *Car. 2. c. 5.* all Sorts of Leather exported, pays 12 *d.* a Pound for every 112 *lb.* This Statute was made perpetual 3 *Geo. c. 7.*

By 9 *Ann. c. 12.* There is a Duty of Three-Pence a Pound on foreign Hops, which was made perpetual by 1 *Geor. c. 12.* On Exportation of them to *Ireland*, this Duty is not drawn back.

By 10 *Ann. c. 26.* Gilt Wire is charged with an additional Duty of one Shilling the Ounce, and Silver Wire Nine-Pence, which is made perpetual by 3 *Geor. c. 7.* to be paid in Ready Money before Landing. On Exportation the Whole is drawn.

By 10 *Ann. c. 19.* There is a new Duty of Two-Pence on Sope, for each Pound Averdupoize Weight, payable in Ready Money, with-

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out any Discount, which is made perpetual by 3 *Geor. c. 7.* Paper and Pastboard are particularly charged. Linens chequered and striped, and stained or painted abroad after the Manufacture, or in the Yarn before the Manufacture (except Lawns, and white chequered Linens, *Silesia* Neckcloths, striped Barras, or packing Canvas and Buckram) are to pay 15 *l. per Cent.* of their true and real Value.

By 12 *Ann. Sess. 2. c. 9.* perpetuated by 6 *Geor. c. 4.* Sope has another Two-Pence a Pound imposed upon it; Paper and Pastboard have a Moiety of the former Duty, and Linens another 15 *l. per Cent.* Upon Exportation these Duties are all drawn back.

By 10 *Ann. c. 26.* Starch is charged with Two-Pence a Pound Averdupoize Weight, payable in Ready Money, without Discount; and by 12 *Ann. c. 3.* There is another Two-Pence added; both these Duties are perpetuated as the former, and on Exportation the Whole is drawn back; and by 3 *Geor. c. 4. Sect. 14.* Hair-Powder made of Starch, or other Powder that will serve for the same Uses as Starch, must pay the same Duties on Importation, and shall be allowed the same Drawback.

By 12 *Ann. Sess. 3. c. 16.* Foreign Sail-cloth, Hollands Duck or Vitry Canvas pay a Penny an Ell additional Duty in Ready Money without Discount; this is continued by 5 *Geor. c. 25.* for Seven Years, and from thence to the End of the next Session of Parliament; it draws nothing on Exportation.

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By 6 *Geor. c. 11.* Six-Pence an Ounce Troy was granted for ever on wrought Silver Plate imported: Upon Exportation all the Duty is drawn back.

By 8 *Geor. c. 20.* A new Duty on Apples was granted for 'Three Years, and from thence to the End of the next Session of Parliament, of Two Shillings a Bushel on Apples imported, to be paid before Landing: On Exportation nothing is drawn back. By 11 *Geor.* this Duty is continued for Seven Years.

Having shown the gross Duties laid on Goods in general by the 'Tonnage and Poundage Acts, and the additional Duties on particular Goods by other Acts; I come now to shew the Methods which the Wisdom of the Legislature has taken to enforce the Payment of these Duties, and secure and appropriate the several valuable Branches of our 'Trade. And both those respectively are the Subject of the Act of Navigation and the Statute of Frauds; my Design being to give the Reader as short and as clear an Account as I can of all Matters relating to the Customs; I shall, under the proper respective Clauses in both these Statutes, show what Alterations have been made in either of them, and what has been repealed, explained or qualified in the several Parts of both these Statutes; and what does not directly fall within any of these Clauses, but is designed to enforce all or Part of these Laws, I shall beg Leave to subjoin to each of them; and by that Means the Reader will better have a full, comprehensive, and

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and clear View of all Matters that have a Relation to these Statutes; but before I enter upon the Navigation-Act, I shall beg Leave very shortly to take Notice of some old Acts that were founded on the same Policy.

By 5 Ric. 2. c. 3. Entitled, *An Act to increase the Navy of England*, It is enacted, 'That no Merchandize shall be imported or 'exported by any Subject, but in Ships of the 'King's Allegiance, under Forfeiture of the 'Goods': And by 4 H. 7. c. 10. No *Gascoign* or *Guien* Wines, or Woad of *Thoulouse* shall be imported, but in *English* Ships, but both these Statutes on Umbrage taken by foreign Princes, were repealed by 1 Eliz. c. 13. but still by 14 Ric. 2. c. 6. All Merchants of *England* were to freight only in *English* Ships; and by 5 Eliz. c. 5. Sect. 8. Goods carried coastwise must be in Ships owned only by *English*; and by Sect. 11. the Statute 4 H. 7. c. 10. is revived, that no *Gascoign* or *Guien* Wines, or Woad from *Thoulouse*, can be imported in any Ship but where an *English* Subject shall be only Owner, or Part-Owner, except *Rochel* Wines imported into some Port of *Wales* or *Monmouth*. There was an Ordinance, N^o 22, made in the Year 1651, for encreasing our Navigation, that was exceeding well drawn, and differing I think in some Things very materially from this Act.

I shall only add, that the Omission of that Clause in the Ordinance relating to the Importing of *European* Goods in *English* Ships,

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created vast Doubt and Difficulty in King *Charles* the Second's 'Time; and 'tis probable it had been inserted, if the Gentleman that drew the Navigation-Act had not thought those general Words in that Act of *Foreign Growth, Production and Manufacture*, would have extended to them; which, upon solemn Debate in my Lord Chief Baron *Hale's* Time, was held they did not. But this is merely my own Conjecture.

C H A P. II.

The Act of Navigation.

Sect. 1. ‘ **BY** 12 *Car. 2. c. 18.* No Goods or
‘ Commodities whatsoever shall be
‘ imported into, or exported out of any Lands,
‘ Islands, Plantations or Territories to his Ma-
‘ jesty belonging, or in his Possession, or which
‘ may hereafter belong unto, or be in the Pos-
‘ session of his Majesty, his Heirs and Successors,
‘ in *Asia, Africa, or America*, in any other
‘ Ships or Vessels whatsoever, but in such Ships
‘ or Vessels as do truly and without Fraud, be-
‘ long only to the People of *England or Ire-*
‘ *land*, Dominion of *Wales*, or Town of *Ber-*
‘ *wick upon Tweed*, or are of the Built of, and
‘ belonging to any the said Lands, Islands,
‘ Plantations or Territories, as the Proprietors
‘ and right Owners thereof, and whereof the
‘ Master and three Fourths of the Mariners at
‘ least are *English*, under the Penalty of the
‘ Forfeiture and Loss of all the Goods and
‘ Commodities which shall be imported into,
‘ or exported out of any the aforesaid Places,
‘ in any other Ship or Vessel; as also of the
‘ Ship or Vessel, with all its Guns, Furniture,
‘ Tackle, Ammunition and Apparel; one Third
‘ Part thereof to his Majesty, his Heirs and Suc-
‘ cessors; one Third Part to the Governor of
‘ such Land, Plantation, Island or Territory,
‘ where

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‘ where such Default shall be committed, in
‘ Case the said Ship or Goods be there seiz’d;
‘ or otherwise, that Third Part also to his Ma-
‘ jesty, his Heirs and Successors; and the other
‘ Third Part to him who shall seize, inform,
‘ or sue for the same in any Court of Record,
‘ by Bill, Information, Plaint, or other Action,
‘ wherein no Essoin, Protection, or Wager of
‘ Law shall be allow’d. And all Admirals and
‘ other Commanders at Sea, of any of the
‘ Ships of War, or other Ship, having Com-
‘ mission from his Majesty, or from his Heirs or
‘ Successors, are hereby authorized and strictly
‘ required to seize and bring in as Prize, all
‘ such Ships or Vessels, as shall have offended
‘ contrary hereunto, and deliver them to the
‘ Court of Admiralty, there to be proceeded
‘ against; and in Case of Condemnation, one
‘ Moiety of such Forfeitures shall be to the
‘ Use of such Admirals or Commanders, and
‘ their Companies, to be divided and propor-
‘ tion’d amongst them, according to the Rules
‘ and Orders of the Sea in Case of Ships taken
‘ Prize; and the other Moiety to the Use of his
‘ Heirs and Successors’. (By the 5th Article of
the Union-Act, *Scotch* Ships registred have the
some Privileges with those of *England*. By
15 *Car. 2. c. 7.* No *European Commodities* shall
be carried to the Plantations, but in *British-*
built Ships, the Master and three Fourths of
the Mariners *British*, and from *Great Britain*
only and directly, except Salt for the *New*
England and *Newfoundland* Fisheries, and
Madera and *Azores* Wines, Servants, Horses,
and

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and Victuals from *Ireland*; and by 3 *Ann.* c. 8. Linens from *Ireland*, under Forfeiture of the Goods and Ship. And the first Section of the Act of Navigation is explain'd and enforced by 7 & 8 *W.* 3. c. 22. *Seet.* 1. That no Goods shall be imported into, or exported from the Plantations, nor laden in, or carried from one Port in the Colonies, to any other Port in the same, or to *Great Britain*, but in Ships of *British*-built, or *Irish*, or of the Built of the Plantations, and wholly own'd by the People thereof, and navigated with the Master, and three Fourths of the Mariners of the People of the same. *Vide* the 7th Section of this Act. The Reader must observe the Difference made in this Act, of Shipping belonging to *England* or *English*-built; the *Irish* and Colony Shipping come within the first Term, and the latter ties it up to Ships built here. By 6 *Ann.* c. 37. *Seet.* 20. Foreign Mariners that had serv'd for two Years aboard any of the King's Ships, or Ships of the Subject, shall be adjudg'd natural-born Subjects, and have the same Privileges.) But such Privilege must have been gain'd by a Service during the War, and so it was lately resolv'd before the Delegates.

Seet. 2. ' No Alien, or Person not born within
' the Allegiance of our Sovereign Lord the King,
' his Heirs and Successors, or naturalized, or
' made a free Denizen, shall exercise the
' Trade or Occupation of a Merchant or Factor
' in any the said Places, upon Pain of the For-
' feiture and Loss of all his Goods and Chat-
' tels, or which are in his Possession; one Third
' to

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‘ to his Majesty, his Heirs and Successors; one
‘ Third to the Governor of the Plantation
‘ where such Person shall offend; and the other
‘ Third to him that shall inform or sue for the
‘ same, in any of his Majesty’s Courts in the
‘ Plantation where such Offence shall be com-
‘ mitted: And all Governors of the said Lands,
‘ Islands, Plantations or Territories, and every
‘ of them, are hereby strictly required and
‘ commanded, and all who hereafter shall be
‘ made Governors of any such Islands, Planta-
‘ tions or Territories by his Majesty, his Heirs
‘ or Successors, shall before their Entrance in-
‘ to their Government, take a solemn Oath to
‘ do their utmost, that every the * *aforemen-*
‘ *tion’d Clauses*, and all the Matters and Things
‘ therein contain’d, shall be punctually, and
‘ *bona fide* observ’d, according to the true In-
‘ tent and Meaning thereof: And upon Com-
‘ plaint and Proof made before his Majesty,
‘ his Heirs or Successors, or such as shall be by
‘ him or them thereunto authorized and ap-
‘ pointed, that any the said Governors have
‘ been willingly and wittingly negligent in do-
‘ ing their Duty accordingly, that the said Go-
‘ vernor so offending shall be remov’d from his
‘ Government.

(By 22 H. 8. c. 8. Aliens, tho’ denized, must still pay Aliens Duty, and all other Tolls and Duties: By the 11th Section of the *Act of Frauds*, No Children of Aliens under the Age of Twenty-one, can trade, nor can any Goods be entred in their Name. *Vide* the 9th Section of this Act for *Aliens*.)

Note,

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* *Note*, This extending only to the preceding Clauses, By 7 & 8 *W. 3. c. 22. Sect. 4.* The Governors of the Plantations must swear to do all they can, that the Clauses in Force relating to the Colonies, shall be well and truly observ'd in all the Acts of Trade, which are the Navigation-Act, 15 *Car. 2. c. 7. 22 & 23 Car. 2. c. 26. 25 Car. 2. c. 7. and 7 & 8 W. 3. c. 22.* at their Entrance on their Government, or within Six Months after; (But this Time is given them by 8 & 9 *W. 3. c. 20. Sect. 69.*) under the Penalty of the Loss of their Government, and the Forfeiture of One thousand Pounds, to be divided in Three equal Parts between the King, the Governor, and the Informer; but the Informer is entitled to a Moiety of the Thousand Pounds by 15 *Car. 2. c. 7.* if the Governors do not swear to do their Utmost to have the Matters of that Act relating to the Colonies to be observ'd; which they must forfeit, besides the Loss of their Government, and Incapacity for any other. And by 7 & 8 *W. 3. c. 22.* All Governors appointed by Patentees of Lands, or Islands abroad, must take the Oaths under the same Penalties. And such Proprietors can make no Governors but such as shall be allow'd by the King; nor can they sell their Interest but to a natural-born Subject, by the King's Licence signify'd by an Order of Council.

Sect. 3. ' No Goods or Commodities whatsoever, of the Growth, Production or Manufacture of *Africa, Asia, or America*, or any Part thereof, or which are described or laid down in
' the

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‘ the usual Maps or Cards of those Places, shall
‘ be imported into *England, Ireland or Wales,*
‘ Islands of *Guernsey or Jersey,* or Town of
‘ *Berwick upon Tweed,* in any other Ships or
‘ Vessels whatsoever, but in such as do truly
‘ and without Fraud belong only to the People
‘ of *England or Ireland, Dominion of Wales,*
‘ or Town of *Berwick upon Tweed,* or of the
‘ Lands, Islands, Plantations, or Territories in
‘ *Asia, Africa, or America,* to his Majesty be-
‘ longing, as the Proprietors and right Owners
‘ thereof, and whereof the Master and three
‘ Fourths at least of the Mariners are *English,*
‘ under the Penalty of the Forfeiture of all such
‘ Goods and Commodities, and of the Ship or
‘ Vessel in which they were imported, with all
‘ her Guns, Tackle, Furniture, Ammunition
‘ and Apparel; one Moiety to his Majesty, his
‘ Heirs and Successors, and the other Moiety to
‘ him who shall seize, inform, or sue for the
‘ same in any Court of Record, by Bill, In-
‘ formation, Complaint, or other Action, wherein
‘ no Essoin, Protection, or Wager of Law shall
‘ be allow’d.

Señ. 4. ‘ No Goods or Commodities, that are
‘ of *Foreign Growth, Production, or Manufacture,*
‘ and which are to be brought into *Eng-*
‘ *land, Ireland, Wales,* the Islands of *Guernsey*
‘ and *Jersey,* or Town of *Berwick upon*
‘ *Tweed,* in *English-built* Shipping, or other
‘ Shipping belonging to some of the aforesaid
‘ Places, and navigated by *English* Mariners,
‘ as aforesaid, shall be shipp’d or brought from
‘ any other Places or Countries, but only from
‘ those

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those of the said Growth, Production, or Manufacture, or from those Ports where the said Goods and Commodities can only, or are or usually have been first shipp'd for Transportation, and from no other Places or Countries, under the Penalty of the Forfeiture of all such the aforesaid Goods, as shall be imported from any other Place or Country, contrary to the true Intent and Meaning hereof, as also of the Ship in which they were imported, with all her Guns, Furniture, Ammunition, Tackle and Apparel; one Moiety to his Majesty, his Heirs and Successors, and the other Moiety to him that shall seize, inform, or sue for the same in any Court of Record, to be recovered as is before express'd.

By the foreign Growth, Production, or Manufacture in this Section is meant, and so was it adjudg'd in my Lord Chief Baron *Hale's* Time on a Special Verdict that had depended Four Years, That of *Asia*, *Africa*, and *America*, excluding *Europe*.

By 2 *W. & M. c. 9.* Thrown Silk is declared to be no Manufacture.

By 7 *Ann. c. 8. Sect. 12.* Our *American* Plantations may import *Jesuits Bark*, *Sarsaparilla*, *Balsam of Peru* and *Tolu*, and all other Drugs of the Growth and Product of *America*, in Ships regularly mann'd and navigated, paying the same Duty, and no more, as if they were imported directly from the Place of their Growth.

By 12 *Ann. Sess. 3. c. 18. Sect. 3.* *Cochineal* may be imported from *Spain*. So may *Spicery* from

*See ante
p. 87. & 88*

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from *Holland*, under the Regulations required, which see under that Title. So might Tea from *Holland*, till it was prohibited by 7 *Geor.* c. 20. *Seēt.* 12. and 11 *Geor.* c. 30. *Seēt.* 7.

Seēt. 5. ‘ Any Sort of Ling, *Stockfish*, Pilchard, ‘ or any other Kind of dried or salted Fish, *usually* ‘ *fish’d for and caught* by the People of *Eng-* ‘ *land, Ireland, Wales, Town of Berwick upon* ‘ *Tweed*, or any Sort of Codfish or Herring, or ‘ any Oil or Blubber made, or that shall be ‘ made, of any Kind of Fish whatsoever, or ‘ any Whale-fins or Whale-bones, which shall ‘ be imported into *England, Ireland, &c.* not ‘ having been caught in Vessels truly and pro- ‘ perly belonging thereunto, as Proprietors and ‘ right Owners thereof; and the said Fish cured, ‘ faved and dried, and the Oil and Blubber a- ‘ foresaid, (which shall be accounted, and pay ‘ as Oil) not made by the People thereof, and ‘ shall be imported into *England, &c.* shall ‘ pay double Aliens Custom.

By 15 *Car.* 2. c. 7. *Seēt.* 16. No fresh Herring, fresh Cod or Haddock, Coal-fish or Gull-fish, shall be imported, but in *British* Ships duly navigated, and must be *British* taken, on Forfeiture of the Fish and Ship: A Moiety to the King and the other to the Informer. There were likewise several Duties laid on salted or dried Fish, if foreign caught, or foreign imported. But by 10 *W.* 3. c. 24. *Seēt.* 13. It is enacted, that no Fish, except Stock-fish, and *live Eels*, taken or caught by Aliens, except Protestant Strangers living here, shall be imported in any foreign Ship, not being wholly of

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of *English* Property, or shall be sold, or exposed to Sale here, under Forfeiture of the Ship and Fish; one Moiety to the Poor of the Parish, where the Seizure shall be, and the other to the Seizor; but there is a Proviso, that Anchovies, Sturgeon, Botargo or Cavear, may be imported. And by 1 *Geo. c. 18*. It is enacted, That no Herring, Codd, Pilchard, Salmon or Ling, fresh or salted, dried or bloated, nor any Grill, Mackarel, Whiting, Haddock, Sprats, Coal-fish, Gull-fish, Congers, nor any Sort of flat Fish, nor any other Sort of fresh Fish whatsoever, shall be imported, or offered to Sale in any Part of *Great Britain* called *England*; which shall be taken by, or bought of Aliens, except Protestant Strangers living here, under the Penalty of 20*l.* on the Master of every such fishing Vessel, for such Offence, of which he may be convicted before a Justice of Peace upon his Default, or the Oath of Two Witnesses, and the Offender's Goods may be sold for the Penalty; and if he has none, he must be imprisoned for a Year. But by this Act, Turbets and Lobsters may be imported Duty-free in foreign Bottoms, so may live Eels, by the 10 *W. 3*. Both compared with the Tonnage-Act, which excepts from the Payment of Duty all manner of fresh Fish. But I apprehend tho' Eels, by 1 *Geo.* are excepted out of the Act, and may be imported in foreign Bottoms, and foreign caught; yet if they are salted, they are within the Fifth Section of the Navigation Act; because often fished for, and caught by the People of *England*; but so are not Anchovies, Stur-

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geon

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geon and Cavear which likewise may be imported in foreign Ships, and pay no double Aliens Duty.

By 25 *Car. 2. c. 7.* Oil, Blubber and Whale-fins taken in the *Greenland*, or any other Seas belonging to the Plantations, were exempted from the Payment of any Duty on Importation; provided they were taken by, and imported in Ships belonging to *the People of England*; and that such Ships proceeded directly from *England*, and were victualled there for their Voyage; but these Commodities were to pay, Oil Six Shillings a Ton, and Whale-fins, Fifty Shillings a Ton; the Produce of Whales that were taken by and imported in *Plantation* shipping; and but half this Duty, if they were imported by shipping belonging to *England*; and Oil of foreign fishing is to pay Nine Pounds a Ton, and Whale-fins Eighteen Pounds a Ton; here is a plain Distinction made between the shipping of *England*, and that of the Plantations; though by 14 *Car. 2. ch. 11. Sect. 6.* they were to be esteemed all one. By 9 & 10 *W. 3. ch. 45.* Fins of the *Greenland* Company were to pay 3 *d.* a Pound, (and this Privilege, by 10 & 11 *W. 3. ch. 21.* was extended to the Plantation Fins, as to that new Duty only; but they are liable still to the Duties imposed on Plantation Fins by other Acts, and by 1 *Ann. ch. 16.* to Fins imported by all Subjects from the *Greenland* Seas,) and 6 *d.* a Pound is to be paid for foreign Fins, over and above what they were before liable to from the Book of Rates, or any other Act. But by 10 *Geo. ch. 16.* Oil,
Blub-

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Blubber and Fins, taken in the *British* Ships, in the *Greenland* Seas, are exempted from any Duty for Seven Years. And the Master and one Third of the Mariners need only be *British*. And by 12 *Geo.* Oil, Whale-fins, &c. from *Davis Streights* have the same Privilege and Exemption.

Señ. 6. ' It shall not be lawful to any Person
' whatsoever, to load, or cause to be loaden,
' and carried in any Bottom, Ship or Vessel
' whatsoever, whereof any Strangers born, (un-
' less such as be Denizens, or Naturalized,) be
' Owners, Part-Owners, or Master, and where-
' of three Fourths of the Mariners at least,
' shall not be *English*, any Fish, Victual,
' Wares, Goods, Commodities or Things, of
' what Kind or Nature soever the same shall
' be, from one Port or Creek of *England*, *Ire-*
' *land*, *Wales*, Islands of *Guernsey* or *Jersey*, or
' Town of *Berwick* upon *Tweed*, to another Port
' or Creek of the same, or of any of them, under
' Penalty for every one that shall offend contra-
' ry to the true Meaning of this Branch of this
' present Act; to forfeit all such Goods as shall
' be loaden and carried in any such Ship or
' Vessel, together with the Ship or Vessel, and
' all her Guns, Ammunition, Tackle, Furni-
' ture and Apparel; one Moiety to the King,
' his Heirs and Successors, and the other Moiety
' to him that shall inform, seize or sue for the
' same in any Court of Record to be recover-
' ed in manner aforesaid. *Vide 5 El. c. 5. Señ.*
' 8. the like is forbidden.

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(By 1 *Ja.* 2. *ch.* 18. Foreign-built Ships carrying Goods coastwise, are to pay Five Shillings a Ton additional Duty to the Use of the Chest of *Chatham*, and of the *Trinity-House*, each to have half.)

Se&ct. 7. ' Where any Ease, Abatement, or
' Privilege is given in the Book of Rates, to
' Goods or Commodities imported or exported
' in *English*-built Shipping, that is, Shipping
' built in *England, Ireland, Wales, Islands of*
' *Guernsey or Jersey, or Town of Berwick up-*
' *on Tweed*, or in any the Lands, Islands, Do-
' minions and Territories to his Majesty in
' *Africa, Asia, or America*, belonging, or in
' his Possession, that it is always to be under-
' stood and provided, That the Master and
' three Fourths of the Mariners of the said
' Ships at least be also *English*; and that where
' it is required, that the Master and three
' Fourths of the Mariners be *English*, that
' the true Intent and Meaning thereof is, that
' they should be such, during the whole Voyage,
' unless in case of Sicknefs, Death, or being ta-
' ken Prisoners in the Voyage, to be proved by
' the Oath of the Master, or other chief Officer
' of such Ships.

(By the 6th Section of the Act of Frauds. Ships built in the Plantations, are to have the same Privileges with those belonging to *Great Britain* or *Ireland*. And any of the King's Subjects of *Great Britain*, *Ireland*, and the Plantations, are to be accounted *British*.)

Sec. 8. 'No Goods or Commodities of the
'Growth, Production or Manufacture of Mus-
'covy,

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‘ *covy*, or of any the Countries, Dominions or
‘ Territories, to the Great Duke or Emperor
‘ of *Muscovy* or *Russia* belonging; as also, that
‘ no Sort of Masts, Timber or Boards, no fo-
‘ reign Salt, Pitch, Tar, Rosin, Hemp or Flax,
‘ Raisins, Figs, Prunes, Olive-Oils, no Sort of
‘ Corn or Grain, *Sugar*, Pot-ashes, Wines,
‘ Vinegar, or Spirits called *Aqua Vitæ*, or Bran-
‘ dy-Wine, shall be imported into *England*,
‘ *Ireland*, *Wales*, or Town of *Berwick* upon
‘ *Tweed*, in any Ships or Vessels whatsoever;
‘ but in such as do truly and without Fraud
‘ belong to the People thereof, or some of them,
‘ as the true Owners and Proprietors thereof;
‘ and whercof the Master, and three Fourths
‘ of the Mariners at least are *English*; and
‘ that no Currans nor Commodities of the
‘ Growth, Product, or Manufacture of any of
‘ the Countries, Islands, Dominions or Territo-
‘ ries to the *Othoman* or *Turkish* Empire be-
‘ longing, shall be imported into any the fore-
‘ mentioned Places, in any Ship or Vessel, but
‘ which is of *English-built*; and navigated, as
‘ aforesaid, and in no other, except only such
‘ foreign Ships and Vessels as are of the Built of
‘ that Country or Place, of which the said
‘ Goods are the Growth, Production or Manu-
‘ facture respectively, or of such Port where the
‘ said Goods can only be, or most usually are
‘ first shipped for Transportation; and whercof
‘ the Master and the three Fourths of the Ma-
‘ riners at least are of the said Country or
‘ Place, under the Penalty and Forfeiture of
‘ Ship and Goods, to be disposed and recovered

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‘ as in the foregoing Clause. *Vide* 23 *Seēt.* of the *Act of Frauds.*

By the 23 *Seēt.* of the *Statute of Frauds*, All Grocery is prohibited to be imported from the *Netherlands* and *Germany*, under the Penalty of the Loss of it and the Ship: And by 2 *W. & M. ch. 4. Seēt. 12.* Where Grocery Wares are charged, Sugar is expressly excepted, and Sugar in the Book of Rates is charged under the Title of Grocery; Sugar therefore is prohibited from thence as Grocery.

Seēt. 9. ‘ All Wines of the Growth of *France*
 ‘ or *Germany*, which shall be imported into
 ‘ any the Ports or Places aforesaid, in any o-
 ‘ ther Ship or Vessel, than which doth truly
 ‘ and without Fraud belong to *England, Ire-*
 ‘ *land, Wales, or Town of Berwick upon*
 ‘ *Tweed*, and navigated with the Mariners
 ‘ thereof, as aforesaid, shall be deemed Aliens
 ‘ Goods, and pay Strangers Customs and Du-
 ‘ ties to his Majesty, his Heirs and Successors;
 ‘ as also to the Town or Port into which they
 ‘ shall be imported: And that all Sorts of Masts,
 ‘ Timber or Boards; as also all foreign Salt,
 ‘ Pitch, Tar, Rosin, Hemp, Flax, Raisins,
 ‘ Figs, Prunes, Olive-Oils; all Sorts of Corn or
 ‘ Grain, Sugar, Pot-ashes, Spirits commonly
 ‘ called Brandy-Wine, or *Aqua Vitæ*; Wines of
 ‘ the Growth of *Spain*, the Islands of the *Ca-*
 ‘ *nanaries*, or *Portugal, Madera*, or Western I-
 ‘ *slands*; and all the Goods of the Growth of
 ‘ *Muscovy* or *Russia*, which shall be imported
 ‘ into any of the aforesaid Places, in any other
 ‘ than such shipping, and so navigated: And all
 ‘ Cur

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‘ Currans and *Turkey* Commodities, which
‘ shall be imported into any of the Places afore-
‘ said, in any other than *English-built* ship-
‘ ping, and navigated as aforesaid, shall be
‘ deemed Aliens Goods, and pay accordingly
‘ to his Majesty, his Heirs and Successors; and
‘ to the Town or Port into which they shall
‘ be imported.

By 14 & 15 *H. 8. ch. 4.* A Subject of *Eng-
land* sworn to a foreign Prince, while he conti-
nues abroad, shall pay Aliens Duties. For the
Aliens Duties, see the *Charta Mercatoria*, which
is Three-Pence in the Pound.

By 15 *Car. 2. ch. 15.* Any Alien using the
Trade of breaking or dressing of Hemp or Flax,
and whitening of Thread, or spinning wea-
ving, making, whitening, or bleaching of any
Sort of Cloth made of Hemp or Flax only;
as also the Trade of making Twine, or Nets
for Fishery, or of stoving of Cordage; as also
the Trade of making Tapestry Hangings, if he
shall set up, and use any of these Manufactures
for Three Years, upon taking the Oaths, he
shall have all the Advantages of a natural-born
Subject; But if he Uses the Trade of merchan-
dizing in foreign Parts, he shall pay Aliens Du-
ties for Five Years, and no longer. *Vide 2d*
Section of this Act more concerning *Aliens*.

Seet. 10. ‘ No foreign-built Ship or Vessel
‘ whatsoever, shall be deemed or pass as a Ship
‘ to *England, Ireland, Wales*, or Town of *Ber-*
‘ *wick*, or any of them belonging, or enjoy the
‘ Benefit or Privilege of such a Ship or Vessel,
‘ until such Time that he or they claiming the

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‘ said Ship or Vessel to be theirs, shall make it
‘ appear to the chief Officers of the Customs
‘ in the Port, next to the Place of his or their
‘ Abode, that he or they are not Aliens, and
‘ shall have taken an Oath before such chief
‘ Officers, who are hereby authorized to admi-
‘ nister the same, that such Ship or Vessel was
‘ *bona fide*, and without Fraud, by him or
‘ them bought for a valuable Consideration;
‘ expressing the Sum, as also the Time, Place,
‘ and Persons from whom it was bought; and
‘ who are his Part-Owners, (if he have any) all
‘ which Part-Owners shall be liable to take the
‘ said Oath before the chief Officers of the Cu-
‘ stom-House of the Port next to the Place of
‘ their Abode; and that no Foreigner, directly
‘ or indirectly, hath any Part, Interest or Share
‘ therein; and upon such Oath, he or they
‘ shall receive a Certificate under the Hand and
‘ Seal of the said chief Officers of the Port where
‘ such Person or Persons so making Oath, do
‘ reside whereby such Ship or Vessel may for the
‘ future pass, and be deemed as a Ship belong-
‘ ing to the said Port, and enjoy the Privilege
‘ of such a Ship or Vessel; and the said Officers
‘ shall keep a Register of all such Certificates as
‘ they shall so give, and return a Duplicate
‘ thereof to the chief Officers of the Customs at
‘ *London*, for such as shall be granted in
‘ *England, Wales, and Berwick*, and to the
‘ chief Officers of the Customs at *Dublin*, for
‘ such as shall be given in *Ireland*, together with
‘ the Names of the Person or Persons from
‘ whom such Ship was bought, and the Sum of
‘ Money

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‘ Money which was paid for her; as also the
‘ Names of all such Persons who are Part-Ow-
‘ ners of her, if any such be.

By 7 & 8 W. 3. *ch.* 22. *Sett.* 17. If a Ship belong to *Great Britain* or *Ireland*, she shall not be admitted to trade to the *American* Plantations, till one of the Owners shall register her in this Manner; one of them shall swear before the Collector and Comptroller of that Port, that the Ship named---of---Port, of which *A. B.* is Master, being a Kind---of built, Burthen---Tons, was built at---in the Year---and that the Owners Names are---who are at present Owners of her; and that no Foreigner directly or indirectly hath any Share or Interest in her. But if the Ship belong to *Jersey* or *Guernsey*, or the said Plantations; then one of the Owners shall make like Proof by Oath before the Governor and principal Officer of such Island or Plantation. This Oath attested by the Governor and Officer respectively, under their Hands and Seals, shall after Register of it, be given to the Master, and a Duplicate shall be transmitted to the Commissioners of the Customs in *London*, to be registred in a Book kept on purpose. And such Ship not registred, is liable to Forfeiture as a foreign Ship. Prize-Ships must be registred, and the Capture and Condemnation must be mentioned, and Proof on Oath must be, that the entire Property is *British*. If a Ship's Name be changed, it must be new registred, so must it, if the Change of Property be to another Port. But if it be to the same Port, such Sale shall be endorsed on the Certificate of the
Regi-

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Register before Two Witnesses. But Hoys, Fisher-Boats, Lighters, Barges, or open Boats, that use the Coast-Trade need not be registered.

Sett. 11. ‘ If any Officer of the Customs,
‘ shall allow the Privilege of being a Ship or
‘ Vessel to *England, Ireland, Wales,* or Town
‘ of *Berwick*, or any of them belonging, to any
‘ foreign-built Ship or Vessel, unless such Certi-
‘ ficate be before them produced, or such
‘ Proof and Oath taken before them; or if any
‘ Officer of the Customs shall allow the Privi-
‘ lege of an *English*-built Ship, or other Ship,
‘ to any the aforesaid Places belonging, to any
‘ *English* or foreign built Ship coming into any
‘ Port, and making Entry of any Goods, until
‘ Examination, whether the Master and three
‘ Fourths of the Mariners be *English*; or shall
‘ allow to any foreign-built Ship, bringing in
‘ the Commodities of the Growth of the Coun-
‘ try where it was built, the Privilege by this
‘ Act to such Ship given, until Examination and
‘ Proof, whether it be a Ship of the Built of that
‘ Country; and that the Master and three
‘ Fourths of the Mariners are of that Country;
‘ or if any Person who is, or shall be made Go-
‘ vernor of any Lands, Islands, Plantations, or
‘ Territories in *Africa, Asia, or America*, by
‘ his Majesty, his Heirs or Successors, shall suf-
‘ fer any foreign-built Ship or Vessel, to load or
‘ unload any Goods or Commodities within the
‘ Precincts of their Governments, until such
‘ Certificate be produced before them, or such
‘ as shall be by them appointed to view the
‘ same,

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‘ same, and Examination, whether the Master
‘ and three Fourths of the Mariners at least be
‘ *English*; that for the first Offence such Officer
‘ of the Customs, and Governors shall be put
‘ out of their Places, Offices or Govern-
‘ ments.

Seēt. 12. ‘ This Act, or any Thing therein
‘ contained, not to extend, or be meant to re-
‘ strain and prohibit the Importation of any the
‘ Commodities of the *Streights* or *Levant Seas*
‘ loaden in *English-built* shipping, and whereof
‘ the Master and three Fourths of the Mariners
‘ at least are *English*, from the usual Ports or
‘ Places for lading of them heretofore within
‘ the said *Streights* or *Levant Seas*, though the
‘ said Commodities be not of the very Growth
‘ of the said Places.

By 6 *Geo. ch. 13. Seēt. 1.* This Clause is re-
pealed as to raw Silk and Mohair Yarn of *Asia*,
which can’t be imported from any Place in the
Levant Seas, but from *Turkey*, and the Ports,
or the Grand Seignior’s Dominions.

Seēt. 13. ‘ This Act, or any Thing therein
‘ contained, not to extend, or be meant to re-
‘ strain the Importing of any *East-India* Com-
‘ modities loaden in *English-built* shipping; and
‘ whereof the Master and 3 Fourths of the Ma-
‘ riners at least are *English*, from the usual Place
‘ or Places for lading of them in any Part of
‘ those Seas, to the Southward and East-
‘ ward of *Cabo Bona Speranza*, although the
‘ said Ports be not the very Places of their
‘ Growth,

Seēt. 14.

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Seēt. 14. ‘ It shall and may be lawful, to
‘ and for any of the People of *England, Ire-*
‘ *land, Wales, Islands of Guernsey or Jersey, or*
‘ *Town of Berwick upon Tweed, in Vessels or*
‘ *Ships to them belonging; and whereof the*
‘ *Master and three Fourths of the Mariners at*
‘ *least are English, to load and bring in from a-*
‘ *ny of the Ports of Spain or Portugal, or*
‘ *Western Islands, commonly called Azores, or*
‘ *Madera, or Canary Islands, all Sorts of*
‘ *Goods or Commodities of the Growth, Pro-*
‘ *duction or Manufacture of the Plantations or*
‘ *Dominions of either of them respectively.*

This may be done by a Subject of *Great Bri-*
tain, but no Body else.

Seēt. 15. ‘ That this Act, or any Thing there-
‘ in contained, extend not to Bullion, nor yet to
‘ any Goods taken, or that shall be *bona fide*
‘ taken by way of Reprizal, by any Ship be-
‘ longing to *England, Ireland, Wales, Islands of*
‘ *Guernsey or Jersey, or Town of Berwick up-*
‘ *on Tweed; and whereof the Master and three*
‘ *Fourths of the Mariners at least are English,*
‘ *having Commission from his Majesty, his Heirs*
‘ *or Successors.*

Seēt. 16. ‘ This Act, or any Thing therein
‘ contained, shall not extend, or be construed to
‘ extend, to lay Aliens Duties upon any Corn of
‘ the Growth of *Scotland*, or to any Salt made
‘ in *Scotland*, nor to any Fish caught, saved and
‘ cured by the People of *Scotland*, and import-
‘ ed directly from *Scotland*, in *Scotch-built*
‘ *Ships; and whereof the Master and 3 Fourths*
‘ *of the Mariners are of his Majesty's Subjects;*
‘ nor

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nor to any Seal-Oil of *Russia*, imported from thence into *England, Ireland, &c.* in shipping *bona fide* to some of the said Places belonging, and whereof the Master and three Fourths of the Mariners at least are *English*.

Sett. 17. 'Tis enacted, That every Ship or Vessel belonging to any the Subjects of the *French King*, which shall come into any Port, Creek, Harbour or Road of *England, Ireland, Wales*, or Town of *Berwick* upon *Tweed*; and shall there lade or unlade any Goods or Commodities, or take in or set on Shore any Passengers, shall pay to the Collector of his Majesty's Customs in such Port, Creek, Harbour or Road, for every Ton of which the said Ship or Vessel is of Burthen, to be computed by such Officer of the Customs as shall be thereunto appointed, the Sum of Five Shillings, current Money of *England*; and that no such Ship or Vessel be suffered to depart out of such Port, Creek, &c. until the said Duty be fully paid; and that this Duty shall continue to be collected, levied and paid for such Time as a certain Duty of Fifty *Sols per Ton*, lately imposed by the *French King*, or any Part thereof, shall continue to be collected upon the shipping of *England*, lading in *France*, and Three Months after, and no longer.

This is repealed by the Treaty of *Utrecht*.

Sett. 18. 'Tis enacted, That no Sugars, Tobacco, Cotton Wool, Indicoes, Ginger, Fustick, or other dying Wood, of the Growth, Production, or Manufacture of any *English* Plan-

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Plantations in *America, Asia, or Africa*, shall be shipped, carried, conveyed or transported from any of the said *English* Plantations, to any Land, Island, Territory, Dominion, Port or Place whatsoever, other than to such other *English* Plantations as do belong to his Majesty, his Heirs and Successors; or to the Kingdoms of *England*, or *Ireland*, or Principality of *Wales*, or Town of *Berwick upon Tweed*, there to be laid on Shore, under the Penalty of the Forfeiture of the said Goods, or the full Value thereof; as also of the Ship, with all the Guns, Tackle, Apparel, Ammunition and Furniture; the one Moiety to the King's Majesty, his Heirs and Successors, and the other Moiety to him that shall seize, inform, or sue for the same in any Court of Record, by Bill, Plaint, or Information, wherein no Essoin, Protection, or Wager of Law shall be allowed.

By 3 & 4 *Ann. ch. 5*. Rice and Melasses, and by 8 *Geo. ch. 16*. All Bever-Skins, and 8 *Geo. ch. 18. Sect. 22*. Copper-Ore of the Plantations, are put under the Regulation of this Act.

For *Ireland*, *vide infra*.

By 7 & 8 *W. 3. ch. 22. Sect. 8*. If the Plantation Goods are carried from one Colony to another, and paid the Duties imposed, by 25 *Car. 2. ch. 7*. on the Commodities there enumerated; yet they must be brought home, or to some other of the Colonies, for which Security must be given; and so *toties quoties*, as often as the same shall be brought to be reshipped, under the Forfeiture of the Ship and Goods. What the Com-

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Commodities are that are charged, by 25 Car.

2. See *Title Cotton*.

Sect. 19. 'Tis enacted, That for every Ship or Vessel which shall set Sail out of, or from *England, Ireland, Wales, or Town of Berwick upon Tweed*, for any *English* Plantation in *America, Asia, or Africa*; sufficient Bond shall be given with one Surety to the chief Officers of the Custom-House of such Port or Place from whence the said Ship shall set Sail, to the Value of One Thousand Pounds, if the Ship be of less Burthen than Two Hundred Tons; and of the Sum of One Thousand Pounds, if the Ship shall be of greater Burthen; that in case the said Ship or Vessel shall load any of the said Commodities at any of the said *English* Plantations, that the same Commodities shall be by the said Ship brought to some Port of *England, Ireland, or Wales*; or to the Port or Town of *Berwick upon Tweed*; and shall there unload and put on Shore the same, the Danger of the Seas only excepted; and for all Ships coming from any other Port or Place to any of the aforesaid Plantations, who by this Act are permitted to trade there; That the Governor of such *English* Plantations, shall, before the said Ship or Vessel be permitted to load on Board any of the said Commodities, take Bond in Manner, and to the Value aforesaid, for each respective Ship or Vessel, that such Ship or Vessel shall carry all the aforesaid Goods that shall be laden on Board the said Ship, to some other of his Majesty's *English* Plantations, or to *England*,

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‘ *Ireland, Wales, or Town of Berwick upon*
 ‘ *Tweed*, and that every Ship or Vessel which
 ‘ shall load or take on Board any of the afore-
 ‘ said Goods, until such Bond given to the said
 ‘ Governor, or Certificate produced from the
 ‘ Officers of any Custom-House of *England,*
 ‘ *Ireland, Wales, or the Town of Berwick,*
 ‘ that such Bonds have been there duly given,
 ‘ shall be forfeited, with all her Guns, Tackle,
 ‘ Apparel and Furniture, to be employed and
 ‘ recovered in manner as aforesaid; and the said
 ‘ Governors, and every of them, shall return
 ‘ true Copies *twice in every Year of all such*
 ‘ *Bonds* by him so taken, to the chief Officers
 ‘ of the Custom in *London.*

‘ By 7 & 8 W. 3. *ch. 22. Sect. 10.* If the Gover-
 nors or Officers of the Plantations should suspect
 that the Certificates are forged concerning Bonds
 being given in *Great Britain*, for bringing hi-
 ther the Plantation Goods, they may take new
 Security; so if they shall suspect that the Cer-
 tificates are forged concerning the actual landing
 here such Goods; they may keep the Bonds a-
 foot, till they are informed of the Truth by
 the Commissioners of the Customs. And if any
 Person shall counterfeit, rase, or falsify any
 Cocket, Certificate, Return or Permit, or shall
 knowingly use such; he shall forfeit Five Hun-
 dred Pounds, one Third to the King, one to
 the Governor, and one other Third to the In-
 former.

Note most of the Plantation or Trade Acts,
 are by different Acts of Parliament declared and

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made to continue as long as the Tonnage and Poundage Act.

By 22 *Car. 2. c. 26.* Ships sailing from *Great Britain*, are to give Bond to bring back the Plantation Goods to *Great Britain*, omitting *Ireland* in the Bond, whither the Importation of such Goods is prohibited, under Forfeiture of the Ship and Goods; a Moiety to the King; and the other to the Informer. And the Governors of the Plantations before any such Goods shall be put aboard any Ship allowed by Law to trade thither, must take Bond to the Value prescribed by the Navigation Act, that those Goods shall be brought to *Great Britain*, or to some other of the King's Plantations; and if any Goods be loaden in any Ship before such Bond be given, or a Certificate produced from some of the Officers of *Great Britain*, that Bond has been given here, or if the Condition of the Bond be not performed, the Ship and Goods are forfeited; a Moiety to the King, and the other to the Seizor or Informer, for which Prosecution may be in any Court of Admiralty. But by the 7 & 8 *W. 3. ch. 22. Sect. 14.* If such Plantation Commodities be landed in *Ireland*, before they have been imported hither, the Forfeiture of the Ship and Goods is given three Fourths to the King, and the other to the Informer. But there is a Proviso for Ships stranded there, or drove in by Strefs of Weather, that the Goods may be then landed, but they are to remain in Possession of the Collector or chief Officer there till the Goods be put aboard to be brought home, for which Security is to be given.

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By 22 *Car. 2. ch. 26. Sect. 12.* The Governors are *once a Year* at least, to return to the Commissioners of the Customs, a List of all such Ships as trade to the Plantations, and a List also of the Bonds taken by them; which Bonds, by 7 & 8 *W. 3. ch. 22.* are enforced, that the Sureties must be Men of Substance, and resident in those Countries. And by this Statute the Condition of the Bonds is enlarged, so as to oblige the Person bound to produce within Eighteen Months, allowing for Accidents, a Certificate of such Goods being landed here, or in some other of the Colonies; but however to ease Merchants, by 8 *Ann. ch. 13. Sect. 26.* such Bonds must be prosecuted within Three Years, or if after Prosecution, Judgment be not obtained within Two Years, they shall be delivered up.

But I can't leave this Head without observing on 25 *Car. 2. c. 7.* that after upbraiding the Colonies with Ingratitude in furnishing other Countries with such Plantation Goods which they were allowed to import to one another Duty-free; 'tis enacted that Bonds shall be given for every *Ship that may trade* to the Plantations to bring to *Great Britain only*, and to no other Place, such Plantation Commodities; but there is no Penalty inflicted, if such Bond be not given; and if this Clause was to be taken strictly by it self without regard to the other Acts of Trade, it would repeal the 18 *Sect.* of the Navigation Act; and the 11 *Sect.* of 22 *Car. 2. ch. 26.* which is recited and enforced, by 7 & 8 *W. 3. ch. 22. Sect. 13.* And in the 8 *Sect.* of

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7 & 8 W. 3. it is recited, That Doubt and Misconstruction had been made of this Statute of 25 Car. 2. for which a proper Regulation is there made, and it is likewise explained 3 & 4 Ann. ch. 5. Sect. 12.

By 9 & 10 W. 3. ch. 44. Sect. 68. *East-India* Goods are to be brought to some Port of *England* or *Wales* without breaking Bulk, and by 6 Ann. ch. 3. the Bonds to enforce the bringing home such Goods, must be in the Penalty of 2500 *l.* for every Hundred Ton; and all Goods landed contrary to this Condition are forfeited, a Moiety to the King, and the other to the Informer.

By 5 Geo. ch. 11. Sect. 12. No *India* Silks, Muslins and Calicoes are to be carried to *Ireland*, but from *Great Britain*; under Forfeiture of the Ship and Goods, and 500 *l.* for the collusive Seizure of the Officer, or his conniving at the Importation, or delaying the Prosecution. And by 7 Geo. ch. 20. Sect. 9. No *India* Goods shall be imported into *Ireland*, *Jersey*, *Guernsey*, *Sark*, *Alderney* and *Man*, and our Plantations in *Africa* or *America*, but what shall be first landed here, and reshipped under Forfeiture of the Goods and Ship; one Moiety of the Forfeiture to the King, and the other to the Informer, unless the Offence be committed in the Colonies in *Africa* or *America*; then one Third to the King, and one to the Governor, and the other Third to the Informer; and such Offence may be prosecuted in any Court of Record, at *Westminster* or *Dublin*, or in the Royal Courts of *Jersey* and *Guernsey*, &c. and in
I 2 any

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any Court of the Colonies where the Offence shall be committed.

If any Officer in *Ireland, Jersey, Guernsey*, and the said Plantations make any collusive Seizure, connives at the Importation, or delays the Prosecution, there is a Penalty of 500 *l.* upon him, and he is made incapable of having any Office. Half of the Five Hundred Pounds goes to the King, and the other to the Informer. *Vide* The Article of *East-India* Goods at large.

What is required of the Importer of Goods to the Plantations, and of the Masters of Ships trading thither, see the second Section of the *Act of Frauds*; concerning the Plantation Wool, and woollen Manufacture, *vide* Title *Wool*. By the 15 *Car* 2. c. 7. *Sett.* 9. If any Officer of the Customs in *Great Britain*, shall give any Warrant for, or suffer any Sugar, Tobacco, Ginger, Cotton-Wool, Indico, Speckle Wood, or *Jamaica* Wood, Fustick, or other dying Wood, of the Growth of any of our Colonies, to be carried into any other Country or Place whatsoever, until they have been first unladen, *bona fide*, and put on Shore in some Port or Haven in *Great Britain*; every such Officer for such Offence shall forfeit his Place, and the Value of such of the said Goods as he shall give Warrant for, or suffer to pass into any other Country or Place; the one Moiety to his Majesty, his Heirs and Successors; and the other Moiety to him or them that shall inform or sue for the same in any Court of Record.

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By 7 & 8 W. 3. c. 22. *Seet.* 6. The Naval Officers in the Plantations (who are to be appointed by the Treasury, and Commissioners of the Customs) are subject to the same Penalties as the Officers here for Corruption or Neglect of their Duty; and they have the same Power to search all Ships whatever and seize Goods, as the Officers here, and they are to be assisted equally, according to the Thirty-second Section of the *Act of Frauds*. But they must give Security to the Commissioners of the Customs within Two Months, or as soon as may be, after the Entrance on their Office, or they shall be disabled to execute the Office; and till such Security be given for the faithful Discharge of their Duty, and the Persons appointed by the Governors, be approved by the Commissioners of the Customs; the Governors shall be answerable for the Persons so put in by them. *Vide* Sections 4th, 5th, 6th, 7th, 8th, 16th, 19th, 32d, 33d and 34th of the *Act of Frauds* relating to the Power, Duty and Protection of the Officers.

I believe it will not be unacceptable to the Reader, to find some summary Observations on the Act of Navigation, laid before him; because this Act is very dark and hard to be understood, and has caused great Doubt and Variety of Opinion. These Observations were formed on judicial Resolutions as to the greatest Part of them, and are supposed by the Gentlemen of the Custom-House, to have been made by Mr. *Commissioner Dickenson*, who is reckoned to have drawn the *Navigation Act*.

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All Goods of the Growth or Manufacture of *Asia*, *Africa*, or *America*, must be imported in Ships belonging to *England*, made free according to the Act for preventing Frauds and Abuses in his Majesty's Customs, or the Act for making Prize-Ships free, and sailed with the Master, and three Fourths of the Mariners *English*. And must be brought from the Place of their Growth, and not otherwise, upon Pain of Confiscation of Ship and Goods.

All Currans and *Turkey* Commodities must be imported in *English*-built shipping, and manned as aforesaid.

Any Commodity (though of *Asia* or *Africa*) may be brought from the usual Places of Exportation within the *Streights* and *Levant* Seas in *English*-built shipping, although they be not of the very Growth of the Place from whence they are usually exported. (Except raw Silks, which must come from *Turkey*.)

All Commodities of *Europe* whatsoever may be brought by *English* or Strangers in free *English* Ships manned from any Part of *Europe*, whether they be of the Growth of the Place or no; except only the Commodities following, which are prohibited to be brought from the *Netherlands* or *Germany*, by any Persons, or in any Ship whatsoever, viz. All Sorts of Wine (except *Rhenish*) Spicery, Grocery, Tobacco, Pot-ashes, Pitch, Tar, Salt, Rosin, Deal-Boards, Firr, Timber, and Olive-Oil. (But this is by the 23 *Seçt.* of the *Act of Frauds*.)

But

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But if any of the Goods or Commodities following, be imported in a Stranger's Ship, except it be in the Ships of that Country, of which they are the Growth, both Ship and Goods are confiscable, *viz.* All *Muscovia* or *Russia* Goods, all Masts, Timber, Boards, foreign Salt, Pitch, Tar, Rosin, Hemp, Flax, Raisins, Figs, Prunes, Olive-Oils, Corn, Sugar, Pot-ashes, Wine, Vinegar and Brandy.

And if any of those Goods be imported in a Stranger's Ship, though of the Country of which they are the Growth, &c. whether by an *Englishman* or Alien, they shall pay Strangers Customs.

All other Goods of *Europe* may be brought by any Person from any Place, in any Ship, without any Imposition, other than the Ordinary Customs settled by the Act for Tonnage and Poundage. Except only Fish, Whale-fins, and Train-Oil, caught and fished by Strangers, which pay double Aliens Custom.

No Stranger nor Stranger's Ship is to trade into the *English* Plantations, in *Asia*, *Africa*, or *America*; but all Goods imported into *England* from thence, must be upon *English* Account, and in Ships of *English*-built, or made free and belonging to the People of *England*, or of the Built, and belonging to the Plantations themselves.

All Goods coming from thence must be brought to *England*, and actually landed there; and no Goods to be carried thither but what must be laden in *England*, except Horses, Victuals, and Servants, to be taken in, in *Ireland*, or

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Scotland, into such Ships, and except *Linens* from *Ireland*, for which see *Linen*.

Any *Englishman* may, in a Ship belonging to *English* Owners, and manned by *English* bring from any Part of *Spain* or *Portugal*, *Azores*, *Madera*, or *Canary* Islands, all Sorts of Goods of the Growth of the Plantations or Dominions of either of them.

Any Ship bought in foreign Parts, and owned, and manned by *English*, though not made free according to the Act, may import any Goods from any Part of *Europe*, or from *Azores*, *Madera*, or *Canary* Islands; or any Goods of the *Spanish* or *Portuguese* Plantations.

I am now come to show the Methods which the Legislature has taken to prevent or punish *Frauds* relating to the Customs.

C H A P. III.

Frauds.

BY 12 Car. 2. c. 19. Entituled an Act to prevent *Frauds and Concealments* in the Customs, It is enacted, ' That if any Person shall cause any Goods, for which Custom is payable, to be landed or conveyed away without due Entry thereof first made, and the Customer or Collector, or his Deputy agreed with; That then, upon Oath thereof made before the Lord Treasurer, or any of the Barons of the Exchequer, or chief Magistrate of the Port or Place where the Offence shall be committed, or the Place next adjoining thereunto, it shall be lawful for the Lord Treasurer, or any of the Barons, or chief Magistrate of the Port or Place where the Offence shall be committed, or the Place next adjoining thereunto, to issue out a Warrant to any Person, thereby enabling him, with the Assistance of a Sheriff, Justice of the Peace or Constable, to enter into any House in the Day-Time where such Goods are suspected to be concealed; and in case of Resistance, to break open such Houses, and to seize and secure the same Goods so concealed; and all Officers and Ministers of Justice are hereby required to be aiding and assisting thereunto.

' That no House shall be entred by Virtue of this Act, unless it be within the Space of one Month after the Offence supposed to be committed.

' That this Act shall continue in Force unto the End of the first Session of the next Parliament

ment, and no longer'. (But 'tis now perpetual.)

'That if the Information, whereupon any House shall come to be searched, shall prove to be false, that then the Party injured, shall recover his full Damages and Costs against the Informer, by Action of Trespass to be therefore brought against such Informer.

The Act of Frauds, 14 Car. 2. c. 11.

Seet. 1. ' **F**Orasmuch as it appears, that several unlawful and indirect Means and Devices are daily put in Practice, to export and import Goods and Merchandizes prohibited by the Laws and Statutes of this Kingdom; as also to defraud the King's most excellent Majesty of his Dues, Customs and Subsidies, as well by secret and deceitful Designs, as by open Force and Violence used against the King's Majesty's Officers employed in the Affairs of the Customs.

Seet. 2. ' It is enacted, That no Ship or Vessel, arriving from the Parts beyond the Seas, shall be above Three Days coming from *Gravesend*, to the Place of her Discharge (within the River *Thames*) without touching or staying at any Wharf, Key or Place adjoining to either Shore between *Gravesend* and *Chester Key*, (unless apparently hindered by contrary Winds, Draught of Water, or other just Impediment, to be allowed by such Persons as are or shall be appointed by his Majesty, for managing the Customs, the Collectors inwards, or other principal Officers of

' the

the Customs) and then, or before the Master or Purser (for that Voyage) of such Ship or Vessel, shall make a just and true Entry upon Oath of the Burthen, Contents and Lading of every such Ship or Vessel, with the particular Marks, Numbers, Qualities and Contents of every Parcel of Goods therein laden, to the best of his Knowledge; also where, and in what Port she took in her Lading; of what Country built; how manned; who was Master during the Voyage; and who are Owners thereof, and in all Out-Ports or Members to come directly up to the Place of unlading, as the Condition of the Port requires, and will admit, and making Entries as aforesaid, upon the Penalty of the Forfeiture of One Hundred Pounds.

By the first Rule of the Book of Rates, every Merchant shall have free Liberty to break Bulk in any Port allowed by Law, and to pay Custom for no more than he shall enter and land. (But note, I apprehend it is the settled and constant Practice that the Master in such case is obliged to make a special Report of what, and how much he intends to land,) Provided that the Master or Purser of every such Ship shall first make Declaration upon Oath before any Two principal Officers of the Port, of the true Content of his Ship's Lading, and shall likewise swear before the Customer, Collector, Comptroller, or Surveyor, or any Two of them at the next Port of this Kingdom, where his Ship shall arrive, the Quantity and Quality of the Goods

Goods landed at the other Port where Bulk was first broke, and to whom they did belong.)

By 3 *H. 7. c. 7.* A false Entry of Goods in another's Name, is a Forfeiture of the Goods; but this was repealed, by 1 *H. 8. c. 5.* And an *Englishman* might enter in another *Englishman's* Name, and an Alien might enter Goods in another Alien's Name, provided the King was not wronged in his Customs; and by 2 & 3 *Ed. 6. c. 22.* It was a Forfeiture of all the Parties Goods and Chattels, by such Entry to defraud the King; but the Statute of 3 *H. 7.* is revived, by 1 *El. c. 11.*

By 15 *Car. 2. c. 7.* The Importer by Land or Water of any Goods into the Colonies, shall deliver to the Governors, or proper Officer appointed by him, within Twenty-four Hours after such Importation, his Name and Sirname, and a true Inventory of all such Goods; and no Ship shall lade or unlade any Goods, until the Master shall first have made known to the Governor, or Officer appointed by him, the Arrival of the said Ship with her Name, and the Name and Sirname of the Master, and have shown him that she is a *British*-built Ship, or made good by producing a Certificate, that she is a Ship, *bona fide* belonging to *Great Britain*, with a Master and three Fourths of the Mariners *British*; and have delivered to such Governor, or Officer a true and perfect Invoice of her Lading, together with the Place or Places in which the said Goods were laden, under Forfeiture of the Ship, Tackle and Goods of the Growth, Product or Manufacture of *Europe*, not laden in
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Great Britain, and shipped in *British*-built Ships; one Third to the King, one to the Governor, if the Suit be in the Colonies, else his Third to the King, and the other Third to the Informer. See the first Section of the *Navigation Act*.

Sect. 3. ' It is enacted, That no Captain, ' Master, Purser, or any other Persons taking ' charge of any Ship or Vessel bound for the ' Parts beyond the Seas, or into the Kingdom of ' *Scotland*, whether the same Ship or Vessel ' shall have Commission from, or belong unto ' the King's Majesty, his Heirs or Successors, or ' shall belong to, or have Commission from ' any foreign Prince or State, or otherwise shall ' take in, or suffer to be taken into, or laden ' aboard any such Ship or Vessel, any *English* ' Goods, Wares or Merchandize, to be exported ' into the Parts beyond the Seas, or into the ' Kingdom of *Scotland*, until such Captain, ' Master, Purser, or other Person, as aforesaid, ' shall have entred such Ship in the Book of the ' Commissioners, Customer, or Collector and ' Comptroller outwards of such Port where he ' shall load or take in Goods, together with the ' Name of such Captain or Master, the Burthen ' of such Ship or Vessel, the Number of Guns and ' Ammunition she carries, and to what Port or ' Place she intends to pass or sail; and before ' they shall depart with their Ship or Vessel out ' of such Port or Place, shall bring or deliver ' unto the said Person or Persons, which are or ' shall be appointed by his Majesty for managing ' the Customs, the Customer, or Collector and ' Comp-

‘ Comptroller of such Port or Place, a Content
‘ in Writing under their Hands, of the Names
‘ of every Merchant, and other Person and
‘ Persons that shall have laden, and put on
‘ board any such Ship or Vessel, any such
‘ Goods or Merchandize; together with the
‘ Marks and Numbers of such Goods and Mer-
‘ chandize; and shall likewise publickly in the
‘ open Custom-House, upon his Corporal Oath,
‘ to the best of his Knowledge, have answered
‘ to such Questions as shall be demanded of
‘ him, by the said Person or Persons, which are
‘ or shall be appointed by his Majesty for ma-
‘ naging the Customs, the Customer, or Col-
‘ lector and Comptroller, or their Deputies, con-
‘ cerning such Goods and Merchandize, as shall
‘ be aboard such Ship or Vessel, upon Pain of
‘ Forfeiture of One Hundred Pounds; and that
‘ no such Captain, Master, Purser, or other Per-
‘ son or Persons taking Charge of any Ship or
‘ Vessel of War, as aforesaid, wherein any
‘ Goods, Wares or Merchandizes shall have
‘ been laden or brought from the Parts beyond
‘ the Seas, or out of the Realm of *Scotland*,
‘ shall unload or put on board any Lighter,
‘ Boat or Bottom, or lay on Land, or suffer to
‘ be discharged, or put into any Lighter, Boat
‘ or Bottom, or to be laid on Land, out of a-
‘ ny Ship or Vessel, as aforesaid, any Goods,
‘ Wares or Merchandize whatsoever, before such
‘ Captain, Master, Purser, or other Person ta-
‘ king Charge of the Ship or Merchant’s Goods
‘ for that Voyage, as aforesaid, shall have sig-
‘ nified and declared in Writing under his or
‘ their

‘ their Hands, unto the Person or Persons, which
‘ are or shall be appointed by his Majesty for
‘ managing the Customs, the Customer, or
‘ Collector and Comptroller inwards of the
‘ Port where he arriveth, the Names of every
‘ Merchant or Lader of any Goods or Merchan-
‘ dizes aboard the said Ship or Vessel, together
‘ with the Number and Marks, and the Quan-
‘ tity and Quality of every Parcel of Goods and
‘ Merchandizes, to the best of his Knowledge,
‘ and shall have answered upon his or their
‘ Corporal Oath to such Questions concerning
‘ such Goods and Merchandizes, as shall be
‘ publickly administred unto him in the open
‘ Custom-House, by such Person or Persons,
‘ which are or shall be appointed for mana-
‘ ging the Customs, Customer, or Collector and
‘ Comptroller, or their Deputies, and shall be
‘ liable to all Searches and other Rules which
‘ Merchants Ships are subject to, by the Usage
‘ of his Majesty’s Custom-House, (viſtualling
‘ Bills, and entring excepted) upon Pain to for-
‘ feit One Hundred Pounds; and upon Refusal
‘ to make such Entries, as aforesaid, as well
‘ outwards as inwards, the said Person or Per-
‘ sons, which are or shall be appointed for ma-
‘ naging the Customs, and Officers of his Maje-
‘ sty’s Customs, and their Deputies, shall and
‘ may freely enter, and go on board, all and e-
‘ very such Ship or Vessel of War, and bring
‘ from thence on Shore into his Majesty’s Store-
‘ House belonging to the Port where such Ship
‘ shall be, all Goods and Merchandizes pro-
‘ hibited

hibited and uncustomed, which shall be found
on board any such Ship, as aforesaid.

(This Clause extends only to Captains of
Men of War, and so it has been often held by
great Opinions; and the Masters of Ships are
only liable by the Statute of *Elizabeth*, for
not making a Report outward.) By 1 *El. c. 11.*

It is enacted, That no Person shall lade or
put off from any Wharf or Key into any
Ship, Crayer or Lighter, any Goods whatso-
ever, (Fish taken by Subjects only excepted)
to be exported beyond Sea, or to take up,
discharge, and lay on Land, or cause to be
discharged out of any Lighter, Ship or Cray-
er, being not in a Lake or Wreck, any
Goods, Fish and Salt only excepted, imported
from beyond Sea, by way of Merchandize, but
only in the Day-light, that is to say, from
the first of *March* unto the last of *September*,
betwixt the Sun-rising and Sun-setting, and
from the last of *September* to the first of
March, between Seven in the Morning and
Four in the Afternoon, and in and upon some
open Place, Key or Wharf, to be appointed
by the King's Commission, in the Ports of
London, Southampton, &c. and in all other
Ports except *Hull*, where a Customer, Search-
er and Comptroller, or their Servants for Ten
Years last past have resided, or shall hereafter
reside, upon Forfeiture of the Goods, or the
Value; and no Person shall receive or take
into any Ship, Crayer, or other Vessel, any
Goods, (except as before) to be transported
beyond Sea, nor discharge and lay on Land
(except

(except as before) out of any Ship, &c. any Goods imported from abroad, in any other Place, or at any other Hours, or Times than is before limited, upon Pain that the Owners, Masters, or Persons having Charge of such Ships, or of the Merchant's Goods during the Voyage, shall forfeit One hundred Pounds. No Master, Shipper or Purser, or other Person or Persons taking Charge of the Voyage or of the Merchant's Goods, shall receive or take into any Ship, Crayer, or other Vessel, any Goods, Wares, or Merchandize (except before excepted) to be carried or transported into any of the Parts beyond the Sea, before he shall have signified to the Customer of the Port where he ladeth, and other Officers there, in the open Custom-house, if any such be there, or else where the said Officers, their Deputies or Servants, or any of them, be or shall be usually resident, that he intendeth to lade, and to what Place he intendeth to pass; nor shall after his or their full Lading, depart out of the Port, Creeks, or Stream where he shall so lade, before he do in like Manner signify unto the Customer and other Officers, as is aforesaid, of his Lading, and what Merchants and other Persons shall have Lading with him, or in his Ship, Crayer, Vessel, or Bottom, and further truly do answer to such Questions as shall be ministred to him or them, by the Customer or other Officer, concerning such Wares or Merchandizes as he shall have laden, being examin'd upon his or their Oath, or otherwise, in the open Custom-house,

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‘ house, or otherwise, as is aforesaid, upon
‘ Pain to forfeit for every such Default One
‘ hundred Pounds.

‘ No Owner, Master, Purser, or other Person
‘ taking Charge of any Ship, Crayer, Vessel or
‘ Bottom, wherein any Goods, Wares or Mer-
‘ chandizes (except before excepted) shall be la-
‘ den and brought from any the Parts beyond the
‘ Sea, shall after the said Day, discharge into
‘ any Lighter or Bottom, and lay on Land, or
‘ procure, cause, or willingly suffer to be dis-
‘ charg’d into any Lighter or Bottom, and to be
‘ laid on Land, out of such Ship, Crayer, Vessel
‘ or Bottom, any Goods, Wares or Merchandize
‘ whatsoever, before such Owner, Master,
‘ Purser, or other Person or Persons taking Charge
‘ of the Ship, Crayer, Bottom, or Vessel, or the
‘ Merchant’s Goods, for that Voyage, shall have
‘ signified and declared to the Customer, or other
‘ Officer of the Port, Haven or Creek, where he
‘ arriveth, the Names of every of the Merchants
‘ or Laders, and shall have truly answer’d to such
‘ Questions and Interrogatories touching or con-
‘ cerning such Goods, Wares, or Merchandize, as
‘ shall be then laden, in any such Ship, Vessel,
‘ or Bottom, as shall be to him ministred by
‘ such Customer, or other Officer, openly in the
‘ Custom-house, or in such other Places as is a-
‘ foresaid, upon his or their Oath, if need so re-
‘ quire, upon Pain, that every Master, Purser,
‘ or other Person or Persons taking Charge of
‘ such Ship, Crayer, or other Vessel for that
‘ Voyage, shall forfeit and lose for every such
‘ Default, One hundred Pounds.

‘ If any Wharfinger, Crane-keeper, Searcher,
 ‘ Lighter-man, Weighter, or other Officer per-
 ‘ taining to the Subsidy, Custom or Custom-
 ‘ house, do at any Time after the said Day,
 ‘ consent or know any Offence or Thing to be
 ‘ committed or done contrary to the true Mean-
 ‘ ing of this Act, or any Article therein con-
 ‘ tain’d, and do not within one Month next af-
 ‘ ter Knowledge thereof had, disclose the same to
 ‘ the chief Customer, or other Officer of the Port
 ‘ where, or wherein, whose Office or Charge
 ‘ any such Offence shall be committed or done,
 ‘ or else to the Lord Treasurer, Chancellor, Un-
 ‘ der-Treasurer, or one of the Barons of the Ex-
 ‘ chequer, or the Attorney General for the Time
 ‘ being, shall for every such Concealment, or
 ‘ not disclosing such Offence, as is aforesaid,
 ‘ forfeit and lose One hundred Pounds; a Moie-
 ‘ ty of which Forfeiture shall go to the King,
 ‘ and the other to the Informer.’ (*Note, To en-*
 encourage Captains of Ships to do their Duty,
 the Commissioners of the Customs by their Pa-
 tent have a Power to allow them Portage,
 which is a Bounty or Reward for making a
 true Report of their Ship and Cargo, and is Six
 Shillings and Eight-Pence *per Cent.* on Wines,
 and Ten Shillings *per Cent.* on all other Goods,
 upon the Amount of the old Subsidy and addi-
 tional Duty paid or secured upon each Ship,
 (Damages and Over-Entries being always first
 deducted) to be certified by the proper Officers.

Señ. 4. ‘ ’Tis enacted, That the said Person
 ‘ or Persons which are or shall be appointed for
 ‘ managing the Customs, and Officers of his

‘ Majesty’s Customs, and their Deputies, are
‘ hereby authorized and enabled to go and enter
‘ aboard any Ship or Vessel, as well Ships of
‘ War as Merchant-Ships, and from thence to
‘ bring on Shore all Goods prohibited or un-
‘ custom’d, except Jewels, if they be outwards
‘ bound; and if they be Ships or Vessels inwards
‘ bound, from thence to bring on Shore into
‘ his Majesty’s Store-house, as aforesaid, all
‘ small Parcels of fine Goods, or other Goods
‘ which shall be found in Cabins, Chests,
‘ Trunks, or other small Package, or in any
‘ private or secret Place, in or out of the Hold
‘ of the Ship or Vessel, which may occasion a
‘ just Suspicion that they were intended to be
‘ fraudulently convey’d away; and all other
‘ Sorts of Goods whatsoever, for which the Du-
‘ ties of Tonnage and Poundage were not paid
‘ or compounded for within Twenty Days after
‘ the first Entry of the Ship, to be put and re-
‘ main in the Store-house aforesaid, until his
‘ Majesty’s Duties thereupon be satisfied, unless
‘ the said Person or Persons which are or shall
‘ be appointed by his Majesty for managing
‘ the Customs, and Officers of the Customs,
‘ shall see just Cause to allow a longer Time;
‘ and that the said Person or Persons which are
‘ or shall be so appointed to manage the Cu-
‘ stoms, and the Officers of the Customs, and
‘ their Deputies, may freely stay and remain
‘ aboard, until all the Goods are deliver’d and
‘ discharg’d out of the said Ships or Vessels:
‘ And if any Master, Purser, or Boatswain, or
‘ other, taking Charge in any Ship or Vessel, or
‘ other

other Person whatsoever, shall suffer any Truss, Bale, Pack, Fardel, Cask, or other Package to be open'd aboard the said Ship or Vessel, and the Goods therein to be imbezill'd, carried away, or put into any other Form or Package, after the Ship comes into the Port of her Discharge, in every such Case the said Master, Purser, Boatswain, or others, shall forfeit the Sum of One hundred Pounds.' (By 12 Ann. c. 8. Sect. 11. Where Goods are brought into the King's Ware-house for not paying or securing the Duties, the Commissioners of the Customs shall order them to be sold (after Six Months being there, by 12 Geor.) by Inch of Candle, and the Produce is to be applied first to the Payment of Freight, Primage, and Charge of Ware-house Room, and other Charges, and then for the Payment of the King's Duties, and the Surplus to be returned to the Proprietor. By 5 Geor. c. 11. Sect. 6. If Goods prohibited to be worn here, or foreign Goods shipp'd for Exportation, shall be relanded, they shall be forfeited; and if the Master or Purser shall suffer it, they shall forfeit the Value of the Goods; and the Owner, or any Person knowing of this, to whose Hands such Goods shall come, shall forfeit double the Value, unless he discover it in Six Days. And by Sect. 7. If any Package of such Goods be opened in Port, with the Privy or Consent of the Master or Purser, or put in any other Form during the Ship's Stay, without Leave of the Officer, or suffered to be landed, they shall forfeit

One hundred Pounds, and be imprisoned for Six Months; the Hundred Pounds goes Half to the King, and half to the Informer. And by *Seet. 3.* If any foreign Goods shall by any Collier, or other coasting Vessel, be taken in at Sea, or out of any Vessel, in order to be landed, or put into any other Vessel within the Limits of any Port, without Payment of the Duties, such Goods shall be forfeited, and the Master of such Collier, or other coasting Vessel, shall forfeit treble the Value, unless it be in Cases of Necessity, to be notified and proved to the principal Officers of the Customs, of the first Port where he shall arrive; and the Master or Purser of the Ship of which such Goods have been taken in at Sea, unless for Necessity, shall forfeit treble the Value; a Moiety to the King, and the other to the Informer. And by 6 *Geor. c. 21. Seet. 32.* If the Master, Purser, or Person taking Charge of the Ship, shall suffer any Brandy, or other uncustom'd or prohibited Goods to be put out of the said Ship, into any Vessel, to be landed, or shall suffer any Wool or Fullers Earth to be put aboard to be exported, besides other Penalties, they shall be imprison'd for Six Months without Bail.

By 12 *Geor.* All Goods enter'd for Exportation that are prohibited to be used here, or entitled to a Drawback or Bounty, may be searched by the proper Officer, before or after the Shipping such Goods; and if on Examination the same shall be found to be right, the Searcher or proper Officer, shall at his own Charge, cause
the

the same to be repack'd (but to be allow'd him if the Commissioners think proper). And in Case such Goods are found to be less in Quantity or Value than is express'd in the Exporter's Indorsement, or wrong enter'd, they are forfeited, and the Merchant shall lose the Drawback or Bounty, and the Value thereof. And Goods liable to Duty, shipp'd for Exportation, without Warrant or Presence of an Officer, are forfeited, or the Value; a Moiety to the King, and the other to the Informer. *Vide Sect. 12.* of this Act.

Sect. 5. 'Tis enacted, That in Case, after the Clearing of any Ship or Vessel by the Person or Persons which are or shall be appointed by his Majesty for managing the Customs, or any their Deputies, and discharging the Watchmen or Tidemen from Attendance thereupon, there shall be found on board such Ship or Vessel, any Goods, Wares or Merchandizes, which have been conceal'd from the Knowledge of the said Person or Persons, which are or shall be so appointed to manage the Customs, and for which the Custom, Subsidy, and other Duties due upon the Importation thereof, have not been paid, then the Master, Purser, or other Person taking Charge of such Ship or Vessel, shall forfeit the Sum of One hundred Pounds: And it shall be lawful to and for any Person or Persons, authorized by Writ of Assistants, under the Seal of his Majesty's Court of Exchequer, to take a Constable, Headborough, or other

‘ publick Officer inhabiting near unto the Place,
 ‘ and in the Day-time to enter, and go into
 ‘ any House, Shop, Cellar, Ware-house or
 ‘ Room, or other Place, and in Case of Re-
 ‘ sistance, to break open Doors, Chests, Trunks,
 ‘ and other Package, there to seize, and from
 ‘ thence to bring any Kind of Goods or Mer-
 ‘ chandize whatsoever, prohibited and uncu-
 ‘ stom’d, and to put and secure the same in
 ‘ his Majesty’s Store-house, in the Port to the
 ‘ Place where such Seizure shall be made.’ (By
 5 *Geor. c. 11. Sect. 4.* All Goods not reported,
 and found after clearing of the Ship, shall be
 forfeited, a Moiety to the King, and the other
 to the Informer.)

Sect. 6. ‘ ’Tis enacted, That the Collectors,
 ‘ and other Officers of his Majesty’s Customs in
 ‘ all the Ports of *England*, shall forthwith give
 ‘ an Account unto the Collectors and Survey-
 ‘ ors in the Port of *London*, (appointed by his
 ‘ Majesty for all Duties and Matters relating
 ‘ to the late Act, for encreasing and encouraging
 ‘ of Shipping and Navigation) of all foreign-
 ‘ built Ships in their Ports, own’d and belong-
 ‘ ing to the People of *England*, of what Built
 ‘ and Burthen they are, for which Certificates
 ‘ have been made according to the said Act;
 ‘ and that the said Collector and Surveyor shall
 ‘ make a true and perfect List of all such Ships,
 ‘ attested under their Hands, and transmit the
 ‘ same into his Majesty’s Court of Exchequer,
 ‘ there to remain upon Record. And that no
 ‘ foreign-built Ship, (that is) not built in any
 ‘ of his Majesty’s Dominions of *Asia*, *Africa*,
 ‘ or

' or *America*, or other than such as shall (*bona*
 ' *fide* be bought, and expressly named in the
 ' said List, shall enjoy the Privilege of a Ship
 ' belonging to *England* or *Ireland*, although
 ' own'd or mann'd by *English*, (except such
 ' Ships only as shall be taken at Sea by Letters
 ' of Mart or Reprisal, and Condemnation
 ' made in the Court of Admiralty, as lawful
 ' Prize) but all such Ships shall be deem'd as
 ' Aliens Ships, and be liable to all Duties that
 ' Aliens Ships are liable to, by Virtue of the
 ' said Act for Encrease of Shipping and Navi-
 ' gation. And whereas 'tis required by the said
 ' Act, that in sundry Cases the Master and
 ' three Fourths of the Mariners are to be *Eng-*
 ' *lish*, it is to be understood, that any of his
 ' Majesty's Subjects of *England*, *Ireland*, and
 ' his Plantations, are to be accounted *English*;
 ' and no others, and that the Number of Ma-
 ' riners be accounted according to what they
 ' shall have been during the whole Voyage. And
 ' whereas of late some of the Persons appointed
 ' by his Majesty for the Managing the Customs,
 ' and the Officers of the Customs, and their
 ' Deputies, have been hindred, affronted, abu-
 ' sed, beaten and wounded, to the Hazard of
 ' their Lives, in the due Execution of their se-
 ' veral Trusts and Services in their respective
 ' Places, by arm'd Companies and Multitudes of
 ' Men; and Goods prohibited and uncustom'd,
 ' have, by Force and Violence, as well by Land
 ' as by Water, been forcibly carried and convey'd
 ' away; 'tis enacted, That where any Officer or
 ' Officers shall be, by any Person or Persons
 ' arm'd

' arm'd with a Club, or any Manner of Wea-
 ' pon, forcibly hindred, affronted, abused,
 ' beaten, or wounded, as aforesaid, either on
 ' board any Ship or Vessel, or upon the Land
 ' or Water, in the due Execution of their Of-
 ' fice, all and every Person or Persons so Re-
 ' sisting, Affronting, Abusing, Beating or Wound-
 ' ing the said Officer or Officers, or their Depu-
 ' ties, or such as shall act in their Aid or Assist-
 ' ance, shall, by the next Justice of Peace, or
 ' other Magistrate, be committed to Prison,
 ' there to remain till the next Quarter-Sessions:
 ' And the Justices of the Peace of the said
 ' Quarter-Sessions, shall, and are hereby im-
 ' power'd to punish the Offender by Fine, not
 ' exceeding One hundred Pounds, and the Of-
 ' fender is to remain in Prison till he be dis-
 ' charg'd, by Order of the Exchequer, both of
 ' the Fine and of the Imprisonment, or disco-
 ' ver the Person that set him on Work, to the
 ' End he may be legally proceeded against.

By 6 *Geor. c. 21. Sect. 34.* Eight Persons,
 or more, forcibly hindring or beating the Offi-
 cers of the Customs, or their Assistants, in the
 due Execution of their Office, being convicted,
 may be transported to the Plantations, for Seven
 Years, and if they return before the Time is
 expired, they shall be guilty of Felony with-
 out Benefit of the Clergy. But if any such Of-
 fender shall within Two Months after his Of-
 fence, and before his Conviction, discover Two
 or more of his Accomplices, to the Commissio-
 ners of the Customs in *England* or *Scotland* re-
 spectively, so as Two of them at least be con-
 victed

viſted of ſuch Offence, he ſhall be clear'd of his Offence, and receive Forty Pounds for every ſuch Offender diſcover'd. Other Perſons within Three Months, making Diſcovery of any of ſuch Offenders, ſhall, beſides other Advantages, to be made by his Diſcovery, receive Forty Pounds for every Offender. This Reward ſhall be paid by the Caſhier of the Customs, on Certificate under the Judge or Juſtice's Hand who tried the Cauſe.

By 8 *Geor. c. 18. Sect. 6.* Every Perſon who ſhall be found paſſing, knowingly and wittingly, with any foreign Goods or Commodities landed from any Ship, without due Entry and Payment of the Duties by Law charg'd thereon in his, her, or their Cuſtody, from any of the Coaſts of this Kingdom, or within Twenty Miles of any of the Coaſts, and ſhall be more *than Five* Perſons in Company, or ſhall carry any offensive Arms or Weapons, or wear any Vizard, Mask, or other Diſguiſe when paſſing with ſuch Goods, or ſhall forcibly hinder or reſiſt any of the Officers of the Customs or Excise, in ſeizing or ſecuring any Sorts of run Goods, ſhall be taken to be Runners of foreign Goods, and being convicted of any of the ſaid Offences, ſhall be guilty of Felony, and be transported as a Felon for Seven Years, and returning before the Time, to ſuffer Death without Benefit of Clergy. But if any Offender, within Two Months after his Offence, and before Conviction diſcovers Two or more of his Accomplices to the Commissioners of the Customs or Excise in *England* or *Scotland* reſpectively

tively, so as they, or Two at least, be convicted, he shall have 40*l.* for every Offender convicted, and be himself discharg'd of his Offence. And any other Person discovering within Three Months, shall have the like Reward, for every Offender over and above any other Advantage he may be entitled to from Goods recovered by his Discovery, or the Penalty for Running them, but to be entitled to the Reward of 40*l.* by this Act, the Goods recovered to the King's Use must exceed Fifty Pounds. This Money on Certificate under the Judge's Hand that tried the Cause, shall be paid by the Cashier of the Customs or Excise respectively. And by *Seet.* 25. whoever shall resist or hinder any of the Officers of the Customs or Excise, from seizing any Brandy, Arrack, Rum, or Strong Waters, *British* or Foreign, or shall after Seizure, rescue, or attempt to do it, or break or damage any Cask or Bottle, the Offender shall forfeit Forty Pounds.

By 10 *Geor. c. 10. Seet. 40.* There is a Penalty of 50*l.* for assaulting the Officers, or opposing them in the Executing the Act for the Inland Duties on Tea and Coffee.

Seet. 7. 'Tis enacted, That if any Wharfinger, or Keeper of any Wharf, Crane, or Key, or their Servants, or any of them, shall take up or land, or knowingly suffer to be taken up or landed, or shall ship off, or suffer to be water-born, at, or from any of their said Wharfs, Cranes, or Keys, any Goods, Wares or Merchandize prohibited, or whereof any Custom, Subsidy, or other Duties are due
and

' and payable unto the King's Majesty, without
 ' the Presence of some of the Officers of his
 ' Majesty's Customs thereunto appointed, or at
 ' Hours and Times not appointed by Law, (ex-
 ' cept in the Port of *Hull*, as in the Statute of
 ' the first Year of Queen *Elizabeth*, Chapter
 ' the Eleventh, is excepted, and not otherwise)
 ' or Goods passing by Certificates, Waste Coc-
 ' quet, or otherwise, without the Presence or
 ' Notice given to one or more of his Majesty's
 ' Officers, That in every such Case, all and e-
 ' very such Wharfinger, and Keeper of such
 ' Wharf, Crane, or Key, shall forfeit and pay
 ' the Sum of One hundred Pounds; and if any
 ' Goods or Merchandize shall be laden or ta-
 ' ken in from the Shore into any Bark, Hoy,
 ' Lighter, Barge, Wherry or Boat, to be car-
 ' ried aboard any Ship or Vessel outwards-
 ' bound, for the Parts beyond the Seas, or la-
 ' den, or taken in, from or out of any Ship or
 ' Vessel coming in, and arriving from foreign
 ' Parts, without a Warrant, and Presence of
 ' one or more Officers of the Customs, such
 ' Bark, Hoy, Lighter, Barge, Boat or Wherry,
 ' shall be forfeited and lost; and the Master,
 ' Purser, Boatswain, or other Mariner of any
 ' Ship inward-bound, knowing and consenting
 ' thereunto, shall forfeit the Value of the
 ' Goods so unshipp'd: And further, 'That in
 ' Case any Carman, Porter, Waterman, or o-
 ' ther Person or Persons whatsoever shall assist in
 ' the Taking up, Landing, Shipping off, or
 ' Carrying away any such Goods, Wares or
 ' Merchandizes, that then such Carman, Por-
 ' ter,

ter, Waterman, or other Person or Persons so
offending, being apprehended by Warrant of
any Justice of the Peace for that County, Ci-
ty, or Borough, which the said Justices, and
every of them, are hereby authorized to is-
sue, and to examine Witnesses upon Oath,
concerning such Fact, and the same being
prov'd by the Oath of Two Witnesses, the
said Offenders, for such first Offence, shall
and may by such Justice of the Peace be com-
mitted to the next Gaol, there to remain till
he and they find sufficient Surety to be of the
Good Behaviour for so long Time, until he
or they shall be thereof discharged by the
Lord Treasurer, Chancellor, Under-Treasu-
rer, or Barons of the Exchequer; and in Case
he or they so convicted, shall afterwards at
any Time offend in the like Kind, then he and
they shall and may, by any Justice of the
Peace aforesaid, be committed to the next
Gaol, there to remain for the Space of Two
Months without Bail or Mainprize, or until
he shall pay unto the Sheriff of that County
the Sum of Five Pounds for the Use of his
Majesty, or until he shall by the Lord Trea-
surer, Chancellor, Under-Treasurer, or Court
of Exchequer, be thence discharg'd: 'Tis fur-
ther enacted, That if any Goods, Wares or
Merchandizes, shall be shipp'd or put on
board, to be carried forth to the open Sea
from any one Port, Creek, or Member in the
Kingdom of *England*, Dominion of *Wales*, or
Port and Town of *Berwick*, to be landed at
any other Place of this Realm, without a

Sufferance or Warrant first had and obtain'd
 from the said Person or Persons which are or
 shall be appointed for managing the Customs,
 and Officers of his Majesty's Customs, all
 such Wares and Merchandizes shall be for-
 feited and lost; and that the Master of every
 Ship or Vessel that shall lade or take in any
 such Goods, Wares or Merchandizes, in any
 Port, Member, or Creek, within this King-
 dom of *England*, Dominion of *Wales*, or
 Town and Port of *Berwick*, to be landed and
 discharged in some other Port, Member or
 Creek of the said Kingdom of *England*, Do-
 minion of *Wales*, or Town and Port of *Ber-*
wick, shall, before the Ship or Vessel be re-
 moved or carried out of the Port (where he
 shall take in his Lading), take out a Cocquet
 or Cocquets, and become bound to the King's
 Majesty with good Security, in the Value of
 the Goods, Wares and Merchandizes afore-
 said, for Delivery and Discharge thereof in
 the Port or Place for which the same shall be
 entred, as aforesaid, or in some other Port or
 Place within the said Kingdom of *England*,
 Dominion of *Wales*, or Port and Town of
Berwick, and (the Dangers and Accidents of
 the Seas excepted) to return a Certificate
 within Six Months after the Date of such
 Cocquet and Cocquets, under the Hands and
 Seals of the King's Majesty's Officers, sign'd
 also by some of the said Persons which are or
 shall be appointed by his Majesty for mana-
 ging the Customs, or their Deputies, in eve-
 ry Ports, Members or Creeks, where the same
 shall

‘ shall be landed and discharg’d, to his Majesty’s Officers of the Customs to whom such Security hath been given, as aforesaid, that such Goods, Wares and Merchandizes were landed and discharg’d accordingly, upon the Penalty of the Forfeiture of the Bond and Security aforesaid.’

(See the Third Section of this Act, where the Statute of Queen *Elizabeth* is recited). By the 7 & 8 *W. 3. c. 22. Sect. 6.* Wharfingers, Carmen and Lightermen in the Colonies are subject to the Penalties of this Law.

By 6 *Geor. c. 21. Sect. 18.* No Brandy, Arrack, Rum, Spirits, or Strong Waters, exceeding the Quantity of one Gallon, shall be remov’d from any Part of the Kingdom to another, by Land or by *Water*, without a Permit or Certificate from some or one of the King’s Officers of the Customs or Excise, certifying the Quality and Quantity thereof, and that the Duties have been paid, or that the same had been condemn’d, or was Part of Stock, on Pain of forfeiting these Liquors, not having such Permit, together with the Casks and Vessels. (By *Water* in this Clause, is meant the little Creeks and Rivers. And for Goods carried to open Sea, a Cocquet must still be had of the Custom-house Officers; and so it has been held.)

By 3 *H. 7. c. 7.* A Certificate of the Value, Weight and Contents of Goods carried from Port to Port, must be given under the Seal of the Customer of the Port from whence the Goods are shipp’d, to the Customer of the Port

Port whither they are to be carried, for Neglect of which such Customer shall lose his Place and be fined. And such Goods are forfeited, if they be unpack'd or exposed to Sale, in any other Port than that where they were first enter'd, before the Certificate be deliver'd and the Goods seen; Half to the King and Half to the Informer.

By 8 *Geor. c.* 18. *Seet.* 18. No Goods that are carried coastwise shall be landed before the Certificate be given to the Collector and Comptroller of the Port, and their Warrant had to land them, upon Forfeiture of the Value of the Goods, to be paid by the Master, Purser, Boatswain, or other Mariner, taking Charge of such Ship, if they shall know of, and be consenting to the Landing such Goods. And if the Goods so carried coastwise be of foreign Growth or Manufacture, they must be landed in the Presence of an Officer, under Forfeiture of the Goods or Value of them.

By 1 *Ann. c.* 26. No Goods that are Duty-free on Exportation, need have any Cocquet or Bonds, to or from any Place within the Port of *London*, but only a Transire or Let-pass, for which Three Shillings and Five-Pence shall be paid to the proper Officers, to be divided as the Cocquet-Fees were; and when Corn does not exceed Fifty Quarters in Quantity, but one Shilling and Eight-Pence Halfpenny shall be paid for Fees, and the like Sum for Fifty Bags of Hops: And by *Seet.* 3. For the Ease of the Subject when-ever any Coast-Bonds are returned into the Exchequer, the Officers must endorfe the Substance of the Certificate,

tificate, and sign it, to show the Court whether the Condition has been perform'd, or not; else the Officer is to forfeit treble Damages to the Party, and Costs of Suit. But as to the former Clause of this Act, there is a Saving of the Duties to the Lord Mayor of *London*, and of the Rights of the Officers of *Ipswich* and *Sandwich*, except in the Provision particularly made in the Act.

By 8 *Geor. c. 14.* No Certificate, Sufferance and Fees, shall be required, or be necessary for carrying Lime from any Place between *Ellen-Foot* and *Bank-End* in *Cumberland*.

Señ. 8. 'Tis enacted, ' That if any Officer of
 ' any Port, Member, or Creek, shall make
 ' any false Certificate of any Goods or Mer-
 ' chandizes which should have been landed out
 ' of any Ship or Vessel, That such Officer shall
 ' lose his Employment, and moreover forfeit
 ' the Sum of Fifty Pounds, and suffer one
 ' Year's Imprisonment without Bail or Main-
 ' prize, and be incapable of Serving his Majesty
 ' in any Place of Trust concerning his Customs,
 ' and be further liable to such corporal Punish-
 ' ment as the Court of Exchequer shall think
 ' fit: And if any Person whatsoever shall coun-
 ' terfeit, raise, or falsify any Cocquet, Certifi-
 ' cate or Return, Transire, Let-pass, or any other
 ' Custom-house Warrant, he shall forfeit One
 ' hundred Pounds, and the Cocquet, Certifi-
 ' cate or Return, shall be invalid and of none
 ' Effect; and if any Goods, Wares and Mer-
 ' chandizes, brought or coming into any Port,
 ' Haven, or Creek, within the Kingdom of
 ' *England*, Dominion of *Wales*, or Port and
 ' Town

' Town of *Berwick*, from any other Port;
' Haven or Creek, within the Kingdom of
' *England*, or Dominions aforesaid, by Port-
' Cocquet, Transire, Let-pafs, or Certifi-
' cate in Ships or Vessels, shall be land-
' ed or put on shore before such Cocquet,
' Transire, Let-pafs or Certificate shall be de-
' livered to such Person or Persons, which are
' or shall be appointed by his Majesty for ma-
' naging the Customs, * the Customer or Col-
' lector and Comptroller of the Port or Place
' of their Arrival, or to their Deputy or De-
' puties, or Warrant or Sufferance made and
' given from such Person or Persons, Customer
' or Collector, and Comptroller, or their De-
' puty and Deputies aforesaid, for the Landing
' and Discharging thereof.'

For the Officers of the Customs Misbehaviour
in suffering the Plantation-Goods to be export-
ed, without being first landed, see the End of
the *Navigation-Act*, where you may see the
Duty of the Naval Officers in the Plantations,
and the several Sections in this Act relating to
the Officers Duty and Power here.

Seet. 9. ' 'Tis enacted, That if any Goods,
' Wares or Merchandizes, for which the Duties
' of Subsidy or Custom are due and payable to
' the King's Majesty, shall be secretly convey'd
' on board any Ship or Vessel before the Cu-
' stom and Subsidy thereof be duly answer'd
' and paid, and shall escape the Discovery
' thereof by the Officers of the Customs, or
' others, and be carried into the Parts beyond
' the Seas; in such Case the Owners or Proprie-

* *N. B.* The Sense is imperfect as printed by *Keble*.

‘ tors of such Goods, Wares or Merchandizes;
 ‘ or other Person or Persons who shall have so
 ‘ shipp’d, or caused the same to be so shipp’d
 ‘ and transported, shall forfeit the double Va-
 ‘ lue of the Goods, computed according to the
 ‘ Book of Rates, except for Coal, which so se-
 ‘ cretly exported, as aforesaid, shall pay double
 ‘ the Custom and Duty, to be collected and
 ‘ levied in such Manner as by the Act of ‘Ton-
 ‘ nage and Poundage is directed and appointed.

Seet. 10. ‘ ’Tis enacted, That for Preventing of
 ‘ Frauds in colouring of Strangers Goods, and
 ‘ otherwise, every Merchant, or other, passing any
 ‘ Goods, Wares, or Merchandizes, inwards or
 ‘ outwards, shall by himself, or his known
 ‘ Servant, Factor or Agent, subscribe one of his
 ‘ Bills of every Entry, with the Mark, Num-
 ‘ ber, and Contents of every Parcel of such
 ‘ Goods as are rated to pay by the Piece or
 ‘ Measure, and Weight of the whole Parcel of
 ‘ such Goods as are rated to pay by the
 ‘ Weight, without which the Officers of the
 ‘ Customs shall not suffer any Entry to pass;
 ‘ and that no Children of Aliens, under the Age
 ‘ of twenty-one Years, be permitted to be Tra-
 ‘ ders, or any Goods or Merchandizes to be en-
 ‘ tred in their Names.

Seet. 11. ‘ ’Tis enacted, That upon any Actions,
 ‘ Suits and Informations, that shall be brought,
 ‘ commenced, or entred upon any Law or Sta-
 ‘ tute concerning the King’s Majesty’s Subsidies
 ‘ of Tonnage and Poundage, or Ships or Goods
 ‘ to be forfeited by Reason of unlawful Im-
 ‘ portation or Exportation, there shall not be
 ‘ any Party-Jury, but such only as are the ‘na-
 ‘ tural

‘ tural and free-born Subjects of the King, his
‘ Heirs or Successors.’

In Trials in the Colonies, the Jury must consist of natural and free-born Subjects of *Great Britain*; *vi.* Section the 18th of this Act.

By 28 *Ed.* 3. c. 13. There was a Provision for Alien Merchants by the Staple-Laws, that if they were Parties, Half the Jury should be Aliens. And see the *Charta Mercatoria* in the Introduction to this Work.

Seet. 12. ‘ And whereas Allowances given
‘ to Merchants and others, for Defects and Da-
‘ mages upon Goods, and 5 *l.* *per Cent.* gene-
‘ rally upon all Goods imported, and 12 *l.* *per*
‘ *Cent.* upon Wines, every Merchant, or others,
‘ having the aforesaid Allowances inwards, shall
‘ in Person, upon Oath, by himself, or by his
‘ known Servant or Factor, demand and re-
‘ ceive the Monies due upon Debentures for
‘ such foreign Goods exported by such Certifi-
‘ cate, with such Abatements and Allowances
‘ as were made and given to him upon the Im-
‘ portation; and if he be found fraudulently
‘ to ship out less in Quantity or Value than is
‘ express’d in his Certificate, the Goods therein
‘ mention’d, or the Value thereof, shall be for-
‘ feited, and the Owner or Merchant shall lose
‘ the Benefit of receiving back any Part of the
‘ Subsidy for those Goods; and if any Goods
‘ shipp’d out by Certificate, as aforesaid, shall
‘ be landed again in the same, or any other
‘ Port or Place within the Kingdom of *Eng-*
‘ *land*, Dominion of *Wales*, and Town and
‘ Port of *Berwick*, (unless in Case of Distress

‘ to save the Goods from perishing, which
‘ shall be presently made known to the Person
‘ or Persons, which are or shall be appointed
‘ by his Majesty to manage his Customs, and
‘ principal Officers of the Port) no Allowance
‘ shall be demanded or made for those Goods,
‘ and the said Goods, or Value thereof, shall
‘ be forfeited and lost.’

By 8 *Ann. c. 13. Sect. 16.* If any Tobacco or other foreign Goods, specified in any Certificate, whereupon any Drawback is to be made, or whereupon any Debenture is to be made forth for such Drawback, shall not be really and *bona fide*, shipp’d and exported, (the Danger of the Seas and Enemies excepted) or shall be landed again in any Part of *Great Britain*, unless in Case of Distress to save the Goods, which must be notify’d to the Commissioners or principal Officers of the Port immediately, such Goods shall be forfeited, and the Persons, Exporter, or others, who shall bring back or cause to be relanded such Certificate Goods, or be assisting or concern’d in the Unshipping, or to whose Hands the same shall knowingly come after the Unshipping thereof, or by whose Privy or Direction the said Goods were so relanded, shall forfeit double the Value of the said Drawback, together with the Vessels and Boats, and all the Horses, Cattle and Carriages made use of in the Landing or Removing of them; a Moiety to the King and Half to the Informer. And the Prosecution may be within Five Years, in any of the Law-Courts at *Westminster*

minster, or Exchequer in *Scotland*. And if any Officer of the Customs shall connive at, or assist in any Fraud relating to such Certificate-Goods, besides other Penalties he may be liable to by other Acts, he shall be incapable to serve the King, and suffer Six Months Imprisonment, without Bail; and if any Master, or other Person belonging to any Ship, shall assist in, or connive at the fraudulent Landing any such Certificate-Goods, besides other Penalties, they shall be imprison'd for Six Months without Bail.

By 8 *Geor. c. 18. Sect. 16.* Vessels of 15 Tons used for relanding such Certificate-Goods, or employ'd to run Goods, and the Horses, Cattle and Carriages seiz'd for such Offences, may be condemn'd by Two Justices of the Peace, where the Seizure shall be made, and their Judgments shall be final. *Vide Sect. 4.* of this Act, for further Regulations in this Matter. *Vide 9 Geor. c. 21. Sect. 8.* added at the very End of this Chapter.

Sect. 13. 'Tis enacted, That all Goods, Wares or Merchandize, that shall be brought out of, or carried into the Kingdom of *Scotland* by Land, into, or out of the Kingdom of *England*, Dominion of *Wales*, or Port and Town of *Berwick*, shall pass and be carried by, and through some of the Towns and Passages hereafter named, (that is) by and through *Berwick* or *Carlisle*, and then and there pay the Custom and Subsidy granted and due to the King's Majesty, by an Act of this present Parliament, Intituled, *A Subsidy granted to the King, of Tonnage and*
L 4
Poundage,

' Poundage, and other Sums of Money payable
 ' upon Merchandize exported and imported:
 ' And if any Goods, Wares or Merchandize,
 ' prohibited or uncustom'd, coming out of Scot-
 ' land into England, or going out of England
 ' into Scotland, shall pass by, or beyond the
 ' Towns, Ports and Places before-named, with-
 ' out due Entry and Payments of the Customs,
 ' That then all such Goods, Wares and Mer-
 ' chandize, or the Value thereof, shall be for-
 ' feited and lost.'

('These Distinctions as to *Scotland* are taken
 away by the Act of *Union*, except that by the
 8th Article, If Salt be brought by Land from
Scotland, it is forfeited, with the Cattle and
 Carriages, and with the Penalty of Twenty
 Shillings for every Bushel of such Salt, for
 which the Carrier and the Owner shall be lia-
 ble jointly and severally; and the Persons bring-
 ing or carrying the same to be imprison'd by
 any one Justice of the Peace, for Six Months,
 without Bail, and until the Penalty be paid.

Sett. 14. 'Whereas by 1 *Eliz.* c. 11. 'Tis en-
 ' acted, That no Goods, Wares or Merchandize
 ' shall be shipp'd or loaden aboard any Ship or
 ' Vessel, or landed or discharg'd out of, or from
 ' any Ship or Vessel, but in or upon some such
 ' open Place, Key, or Wharf, (except the Port of
 ' *Hull*) as her Highness, her Heirs and Successors
 ' should therefore assign and appoint by Virtue
 ' of her Highness's Commission or Commissions
 ' within the Port of *London*, and in all Ports,
 ' Creeks, Havens or Roads, as in and by the
 ' said Act doth and may at large appear: And
 ' whereas,

whereas, notwithstanding the aforesaid Act, there are some Ports, Creeks and Places where Customers, Collectors, and Comptrollers and Searchers, and their Servants, had then, Time out of Mind, been resident, to which no such Commissions were sent, nor Places, Keys, nor Wharfs appointed, as by the said Act was directed: And whereas also since that Time, by Reason of the Alteration of Rivers, Streams, Channels and Sands, some Places then appointed are become unfit and useles, and others much more convenient and commodious, as well for Traffick and Commerce, as for Landing and Discharging, Lading and Shipping of Goods, Wares and Merchandize; 'tis enacted, That the King's Majesty may from Time to Time, by his Highness's Commission, or Commissions, out of his Court of Exchequer, assign and appoint all such further Places, Ports, Members and Creeks, (except the Town of *Hull*) as shall be lawful for the Landing and Discharging, Lading or Shipping any Goods, Wares or Merchandizes, within the Kingdom of *England*, Dominion of *Wales*, or Port or Town of *Berwick upon Tweed*, and to what antient and Head Ports respectively, such Places, Members or Creeks shall belong and appertain: And where any such Member, Creek or Place shall be so (as aforesaid) appointed by Virtue of the said Commission or Commissions, the Customer, Collector, Comptroller, and Searcher of the Head Port, shall, by themselves, or their sufficient Deputy or

De-

Deputies, Servant or Servants, reside and inhabit, for the Entring, Clearing, and Passing, Shipping and Discharging of Ships, Goods and Merchandize; and by Virtue of the aforesaid Commission or Commissions, may likewise set down and appoint the Extents, Bounds and Limits of every Port, Haven or Creek, within his Majesty's Kingdom of *England*, Dominion of *Wales*, and Town and Port of *Berwick*, whereby the Extents, Limits and Privileges of every Port, Haven or Creek, may be ascertain'd and known: And it shall not be lawful for any Person or Persons whatsoever, to lade, or put, or cause to be laden or put off, or from any Key, Wharf, or other Place on the Land, into any Ship, Vessel, Lighter, Boat or Bottom, any Goods, Wares or Merchandizes whatsoever, (Fish taken by his Majesty's Subjects, Sea-Coal, Stone and Bestials only excepted) to be transported into any Place of the Parts beyond the Seas, or carried by Land into the Realm of *Scotland*; or to take up, discharge and lay on Land, or cause or procure to be taken up, discharg'd and laid on Land, out of any Boat, Lighter, Ship, Vessel or Bottom, (being not in Leak or Wreck) any Goods, Wares or Merchandizes whatsoever (Fish taken by his Majesty's Subjects, Bestials and Salt only excepted) to be brought from any of the Parts beyond the Seas, or by Land from the Realm of *Scotland*, by Way of Merchandize, but only upon such open Place, Key or Wharf, as his Majesty shall from Time to Time assign and appoint by Virtue of such Commission

and

and Commissions, as aforesaid, in his Majesty's Port of *London*, and the Members and Liberties thereof, in any other Port, Place, Member or Creek within his Majesty's Kingdom of *England*, Dominion of *Wales*, and Town and Port of *Berwick*, without special Sufferance and Leave first had from the Commissioners and Officers of his Majesty's Customs, upon the Penalty of the Forfeiture of all such Goods, Wares and Merchandize.

As I have taken Notice of the old Laws, it will be proper just to mention here, that by 4 *H. 4. c. 20.* Merchandize was to be charg'd and discharg'd only in the great Ports of the Sea, and not in little Creeks, on Forfeiture of the Goods.

By 6 *Ann. c. 26. Sect. 18.* The King by Commission out of the Court of Exchequer, may appoint Ports and Creeks for landing Goods in *Scotland*.

Sect. 15. ' And forasmuch as it doth appear by daily Experience, That there are great Practices and Combinations between the Importers and Owners of Goods and Merchandizes, and the Seizors and Informers, with Design and Intent to defraud the Force of the Law, and his Majesty of his Duties and Customs; 'Tis enacted, That no Ship or Ships, Goods, Wares or Merchandize, shall be seiz'd as forfeited, for, or by Reason of unlawful Importation or Exportation, into, or out of this Kingdom of *England*, Dominion of *Wales*, or Port or Town of *Berwick*, or any the Ports, Members or Creeks thereunto belonging, or for
' not

' not Payment of any Customs or Subsidies
 ' now due, or hereafter to be due and payable
 ' to his Majesty, but by the Person or Persons
 ' who are or shall be appointed by his Majesty
 ' to manage his Customs, or Officers of his
 ' Majesty's Customs for the Time being, or
 ' such other Person or Persons as shall be de-
 ' puted or authorized thereunto by Warrant
 ' from the Lord Treasurer, or Under-Treasu-
 ' rer, or by special Commission from his Ma-
 ' jesty under the Great or Privy Seal: And if
 ' any Seizure shall hereafter be made by any
 ' other Person or Persons whatsoever, for any
 ' the Causes aforesaid, such Seizure shall be
 ' void and of none Effect.'

By 5 *Geor. c. 11. Sect. 24.* If any Officer of
 the Revenue shall directly or indirectly make
 any collusive Seizure of foreign Goods, he shall
 not only forfeit the Sum of Five hundred
 Pounds, but be incapable of serving the King in
 any Office or Employment in the Revenue;
 and the Importer and Owner of the Goods so
 collusively seised, shall forfeit treble the Value
 thereof; a Moiety to the King, and the other
 to the Informer, to be recovered in any Court
 of Record at *Westminster*, or in the Court of
 Exchequer in *Scotland*.

By 7 *Geor. c. 20. Sect. 9.* There is a Penalty
 of 500*l.* on the Officers of *Ireland, Jersey, Guern-*
sey, Sark, Alderney, and Man, and on those of
 our Colonies in *Africa or America*, for making
 a collusive Seizure of the *East-India* Goods, or
 conniving at the Importation, or delaying the
 Prosecution; besides Incapacity to hold any Of-
 fice

Office or Employment under the King. *Vide*
Sett. 19.

Sett. 16. 'Tis enacted, That in every Action, Suit, Indictment, Information or Prosecution, wherein or whereby the Person or Persons which are or shall be appointed by his Majesty for managing his Customs, or the Officers of his Majesty's Customs, or any Officer or Officers, Person or Persons, authorized by his Majesty to put in Execution the Act of Parliament, for encreasing and encouraging of Navigation, their Deputies or Servants, or any others acting in Aid of them, have been, are, or shall be sued, indicted, prosecuted or molested, it shall be lawful for all and every the said Persons, their Heirs, Executors and Administrators, to plead the general Issue, and to give this or the aforesaid Acts of Parliament relating to the Customs and Navigation, in Evidence, in any of his Majesty's Courts of Justice, or other Courts where the said Matter shall be depending; and the Judges of the said Courts are hereby strictly enjoined and required to admit the same, and to acquit and indemnify them, and every of them, of, and from all such Suits, Indictments, Informations or Prosecutions, for, or concerning any Matter or Thing acted or done in the due and necessary Performance and Execution of their respective Trusts and Employments therein.

Sett. 17. 'Tis also enacted, for avoiding of fraudulent Compositions, That if any Seisor, Informer or Officer, as aforesaid, shall not
 I pro-

' prosecute to effect, for the Bringing to Trial
 ' and Condemnation the Ships, Goods and
 ' Merchandizes by them seiz'd and inform'd a-
 ' gainst, that then, and in every such Case it
 ' shall be lawful to or for any of the Persons
 ' which are or shall be appointed by his Ma-
 ' jesty for managing his Customs, or the Offi-
 ' cers of the Customs, or other Person or Per-
 ' sons deputed by them, or thereunto authori-
 ' zed by the Lord Treasurer, or Under-Trea-
 ' surer, to make Seizure of, or inform against
 ' such Goods and Merchandize, or bring his
 ' Action for the same by Way of *Devenerunt*,
 ' and that they shall be esteem'd and adjudg'd
 ' in Law as the true first Informers and Seisors,
 ' and have the Benefit of such Informers or
 ' Seisors.

Sett. 18. ' And that no Informer or Officer
 ' be suffer'd to compound under one Third of
 ' the appraised Value, upon Loss of his Office.'

By 18 *Eliz. c. 5.* Every Informer shall ex-
 hibit his Suit in proper Person, and pursue the
 same only by himself, or his Attorney in Court.
 None shall be admitted to sue upon any Penal
 Statute, but by Way of Information, or origi-
 nal Action, nor shall have any Deputy. And
 upon every Information exhibited, shall be the
 Day and Year, and Person's Names that pur-
 sueth, and the Statutes upon which it is ground-
 ed, and no Antedate is to be made of the Infor-
 mation. No Process to be taken out till such
 Information be recorded; the Clerk offending
 forfeits 40 s. And such Informer must pay
 Costs on Nonsuit, &c.

No Informer or Plaintiff shall compound or agree with any Person that shall offend, or shall be surmised to offend against any Penal Law, but after Answer made in Court unto the Information, or Suit exhibited; nor after Answer, but by Order and Consent of the Court, nor shall take any Money, Reward, or Promise of Reward to himself, or to the Use of any other, without Order or Consent of some of his Majesty's Courts at *Westminster*, upon Penalty of standing in the Pillory in some Market-Town next adjoining, Two Hours; and be disabled to pursue, or be Plaintiff or Informer in any Suit or Information, popular or penal, and lose 10*l.* of *English* Money, one Half to the King, and the other Half to the Party aggrieved. Justices of Assize, Justices of *Oyer* and *Terminer*, and Justices of the Peace, have Power to hear and determine all Offences against this Statute.

By 21 *Jac.* 1. c. 4. *Seet.* 3. No Information, Bill or Plaint, shall be filed till the Informer has sworn before some of the Judges of the Court, that the Offence was committed in that County alledg'd in the Information, and that he believes it was committed within a Year before the Information was commenced; and this Oath is to be recorded.

And by *Seet.* 5. Informations for the Customs may be laid in any County, as they might, by 31 *Eliz.* c. 5. And by this Statute of *Elizabeth*, Common Informers, on a Penal Statute must sue within a Year, and after the Common Informers

formers Year is expired, the King must sue within Two Years, but if less Time be appointed by any other Statute, that must be observed.

By 8 *Ann. c. 13. Sect. 16.* For Drawback Goods relanded, Suit may be within Five Years after the Offence committed. By 12 *Geo.* No Information for any Penalty inflicted by any of the Laws of the Customs, Excise, or Salt, can be entred but in the Name of the Attorney General, or of some of the Officers; and all Persons in Prison on an Information relating to the Customs, not pleading for the Space of one Term, Judgment is to be entred by Default and Execution against Body and Goods awarded. By 7 & 8 *W. 3. c. 22. Sect. 11.* In all Actions and Suits brought or commenced in the Plantations, upon any Law for the King's Duties, or Ships, or Goods forfeited; there shall not be any Jury, but of such as are Natives of *Great Britain*, or *Ireland*, or are born in the King's Plantations; and also that upon all such Actions and Informations, the Offences may be laid in any Colony, Province, County, or Division of any of the said Plantations, where such Offences are alledged to be committed, at the Pleasure of the Officer.

I shall only observe farther, that except in some few Cases, where the Justices of Peace, or the Commissioners of the Customs, or Excise, may proceed to the Condemnation of Goods in a summary Way; that Suits and Informations may be commenced on Seisures of Goods in any of the Courts of Record at *Westminster*, and in the Court of Exchequer in *Scotland*, if the Sei-

sure

sure be made there, according to 6 *Ann. c. 26.*
establishing the Court of Exchequer there.

Sett. 19. 'Tis enacted, That if any of the
King's Majesty's Officers, or other Persons ap-
pointed to manage his Majesty's Customs,
Searchers, Waiters, or other Person or Persons
whatsoever, deputed and appointed by and
under them, or any of them, or any other
Authority whatsoever, and imployed in or a-
bout the Affairs of the King's Customs and
Subsidies, shall directly or indirectly, take or
receive any Bribe, Recompence, or Reward
in any kind whatsoever, or connive at any
false Entry of any Goods or Merchandizes,
whereby the King's Majesty, his Heirs or Suc-
cessors, shall be defrauded or hindred in or of
his Customs and Subsidies, or other Sums of
Money; or Goods prohibited by the Law to be
imported or exported into, or out of the King-
dom of *England*, Dominion of *Wales*, Town
and Port of *Berwick*, be suffered to pass ei-
ther by way of Importation or Exportation,
the Person or Persons therein offending, shall
forfeit the Sum of One Hundred Pounds, and
be for ever afterwards incapable of any Office
or Employment under the King's Majesty, his
Heirs or Successors, or any Authority derived
from them; as also the Merchant, Mariner, or
other Person or Persons whatsoever, who shall
give or pay any such Bribe, Recompence, or
Reward, as aforesaid, shall forfeit the Sum of
Fifty Pounds.

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By 4 H. 4. c. 21. 'The Searchers in every Port, are to be sworn not to farm their Offices, nor occupy it by a Deputy. And they are not to take of any Master of a Ship, for their Office of searching, any Money for their Welcome and Farewel; nor any other Thing for the same; but what shall be assured to them for their Office from the King; and that he be no Host to a Merchant: Acting contrary to this Statute, subjects him to lose his Place, and to be fined. *Vide Sect. 15. and 33d of this Act.*

Sect. 20. ' If any Person or Persons offending, as aforesaid, shall reveal and make known such his or their Offence in Two Months Time, to the Treasurer of *England*, the Chancellor, Under-Treasurer, or Barons of the Exchequer, he shall for that Offence be clearly acquitted and discharged, (or to the Barons of the Exchequer in *Scotland*, by 6 *Ann. c. 26. Sect. 17.*)

Sect. 21. ' 'Tis enacted, That all foreign Goods and Merchandize, which by the Person or Persons which are, or shall be appointed by his Majesty, for the Managing of the Customs, and the Customer, Collector and Comptroller, shall be permitted to be landed and taken up by Bills at Sight, Bills at View or Suffe-
 ' ferance, shall be landed at the most convenient
 ' Keys or Wharfs where the said Person or Per-
 ' sons so to be appointed Customer or Collector,
 ' or Comptroller, shall appoint, and not else-
 ' where; and there, or in his Majesty's Store-
 ' House of the respective Ports, at the Election
 ' of the said Person or Persons so to be appoint-
 ' ed

ed, and the Officers, shall be measured, weighed and numbred, by and in the Presence of the Officers to be thereunto particularly appointed; which said Officers so appointed, shall perfect the Entry, and thereunto shall subscribe their Names, and the next Day following, shall give Account, and make Report of every respective Entry so perfected, as aforesaid, to the said Person or Persons which are, or shall be appointed to manage his Majesty's Customs, Customer or Collector, and Comptroller aforesaid, without reasonable Cause to be allowed by the said Person or Persons, or Officers aforesaid; or in Default thereof, shall forfeit the Sum of One Hundred Pounds.

Seēt. 22. 'Tis enacted, That no Ship, Vessel or Boat, appointed and imployed ordinarily for the carriage of Letters and Pacquets, shall (unless it be in such Cases as shall be allowed by the said Person or Persons which are, or shall be appointed to manage his Majesty's Customs or Officers aforesaid) import or export any Goods or Merchandize into, or out of the Parts beyond the Seas, upon the Penalty of the Forfeiture of One Hundred Pounds, to be paid by the Master of the said Vessel or Boat, with the Loss of his Place; and all Goods and Merchandize that shall be found on Board any such Ship, Vessel or Boat, shall be forfeited and lost.

Seēt. 23. And whereas some Doubts and Disputes have arisen concerning the said late

' Act, for encreasing and encouraging of Ship-
 ' ping and Navigation, about some of the Goods
 ' therein prohibited to be brought from *Holland*,
 ' and the Parts and Ports thereabouts; be it en-
 ' acted and declared, That no Sort of Wines,
 ' (other than *Rhenish*) no Sort of Spicery, Gro-
 ' cery, Tobacco, Pot-ashes, Pitch, Tar, Salt,
 ' Rosin, Deal-Boards, Fir, Timber, or Olive-
 ' Oil, shall be imported into *England*, *Wales*,
 ' or *Berwick*, from the *Netherlands* or *Germa-*
 ' *ny*, upon any Pretence whatsoever, in any
 ' Sort of Ships or Vessels whatsoever, upon Pe-
 ' nalty of the Loss of all the said Goods, as al-
 ' so of the Ships and Furniture.

Part of this Clause relating to *Germany*, is
 repealed, by 6 Geo. c. 15. as to Deal-Boards,
 and Fir-Timber. And the Subject may import
 any Quantity of Fir-Timber, Fir-Planks, Masts,
 and Deal-Boards, being of the Growth of *Ger-*
many, from any Port in *Germany*, in *British*-
 built Ships only, and the Owners and Master,
 and Three Fourths of the Mariners being *Brit-*
ish, paying for them the same Rates as the
Norway Fir-Masts and Deal-Boards pay. But
 none of these Commodities can be imported
 from the *Netherlands*.

Concerning Grocery here, *vide* the 8th Section
 of the *Navigation-Act*. My Lord *Somers*, and
 the Rest of the King's Council have been of O-
 pinion, that Goods regularly imported, may be
 carried to *Holland*, and after brought home a-
 gain, notwithstanding the general Words of this
 Clause; but Sir *Edward Northey* used to say if

this

this were *Res Integra*, he should be of another Opinion.

Sett. 24. ' And whereas also by the said Act,
' for encreasing and encouraging of Shipping
' and Navigation, an Imposition of Five Shil-
' lings *per* Ton is laid upon all Ships or Vessels
' belonging to any Subjects of the *French* King,
' which shall come into any Port, Harbour,
' Creek or Road of *England, Ireland, Wales,*
' or Town of *Berwick* upon *Tweed*, and shall
' there lade or unlade any Goods, or take in, or
' set on Shore any Passengers; yet notwithstand-
' ing there is great Difficulty in recovering the
' said Duty, because small Shallops come not
' into Harbours where Officers are, but either
' put their Goods and Passengers on Shore, or
' Boats come out of Harbours, which privately
' convey them on Shore, there being no Penal-
' ty in the Act against such Offenders; be it
' therefore enacted, That any such Ship or Vef-
' sel, upon which the abovesaid Imposition of
' Five Shillings *per* Ton is due and payable,
' which shall either put on Shore, or put over
' into any Boat, any Goods or Passengers with-
' out Payment of Custom and Imposition of
' Tonnage, at any Time returning into any
' Harbour, Port or Creek of *England, or Ire-*
' *land*, shall not only pay the Duties formerly
' due, but forfeit the Sum of Ten Pounds; and
' whatsoever Pilot, Waterman or Boatman,
' which shall from any Harbour, Port, or
' Creek, go out and bring any Goods from on
' board such Vessel, shall not only be liable to
' pay the Duties of Tonnage, which the said

‘ Vessel should have paid, but forfeit the Sum of
 ‘ Forty Pounds.

‘ This Imposition is taken away by the Treaty
 of *Utrecht*.

Seēt. 25. ‘Tis enacted, That Vinegar, Perry,
 ‘ Rape, Cyder, and Cyder-eager, of any Sort
 ‘ or Kind whatsoever, imported from foreign
 ‘ Parts, is hereby rated to pay to the King’s Ma-
 ‘ jesty, a Subsidy of Tonnage of Four Pounds
 ‘ Ten Shillings *per* Ton, imported by *English*,
 ‘ and Six Pounds imported by Strangers, ac-
 ‘ cording to the Rate already imposed, and
 ‘ set upon *French* Wines, to be collected and
 ‘ levied for such Time, and in such manner as
 ‘ by the Act of Tonnage and Poundage is di-
 ‘ rected and appointed; and the same are, by
 ‘ Virtue of this Act, exonerated and discharged
 ‘ of all further, and other Sums heretofore set,
 ‘ or charged upon those Commodities, by or
 ‘ under the Name of Subsidy or Poundage; and
 ‘ in case of Exportation, there shall be repaid
 ‘ and allowed to the *Englishman* Exporter, the
 ‘ Sum of Three Pounds Ten Shillings *per* Ton,
 ‘ and to the Alien Four Pounds Fifteen Shil-
 ‘ lings *per* Ton, to be repaid according to the
 ‘ Rules of the Book of Rates now establish-
 ‘ ed.

Seēt. 26. ‘ And whereas the ingenious Indu-
 ‘ stry of these Times have taught the Dyers
 ‘ of *England* the Art of fixing the Colours
 ‘ made of Logwood *alias* Blockwood, so as
 ‘ that by Experience, they are found as lasting
 ‘ and serviceable as the Colours made with any
 ‘ other Sort of dying Wood whatsoever; and
 ‘ whereas

‘ whereas by a Statute made in the Three and
 ‘ Twentieth Year of the Reign of Queen *Eliz-*
 ‘ *abeth*, of famous Memory, intituled, Log-
 ‘ wood and Blockwood shall not be used in
 ‘ dying of Cloth, &c. And by another Statute
 ‘ made in the Nine and Thirtieth Year of the
 ‘ aforesaid Queen *Elizabeth*, (intituled, ‘The Pe-
 ‘ nalty for mixing or using Logwood in dying
 ‘ of Cloth, or other Stuff) all Logwood *alias*
 ‘ Blockwood, that shall be found within this
 ‘ Kingdom, shall be forfeited, and openly burn-
 ‘ ed, with divers other Pains, Penalties, and
 ‘ Forfeitures upon such as shall use the same in
 ‘ dying Cloth or other Commodities, as by the
 ‘ said several Acts aforesaid, may and doth ap-
 ‘ pear: Be it enacted, That the aforesaid Sta-
 ‘ tutes, and either of them, be and are hereby
 ‘ repealed and made void as to all Clauses, Ar-
 ‘ ticles, Provisions, and Penalties in any wise
 ‘ relating to the Prohibition or Use of Log-
 ‘ wood *alias* Blockwood; and that it shall and
 ‘ may be lawful to, and for any Person or Per-
 ‘ sons, freely to import into this Kingdom of
 ‘ *England*, Dominion of *Wales*, and Town and
 ‘ Port of *Berwick* upon *Tweed*, any Quantities
 ‘ of Logwood *alias* Blockwood, and freely to
 ‘ use the same in dying or colouring any Sort
 ‘ of Goods or Manufacture whatsoever.

By 8 Geo. c. 15. Sect. 10. Logwood being a
 dying Wood, may be imported Duty-free; but
 on Exportation it is to pay Six-pence in the
 Pound according to what it is rated at, which is
 Forty Shillings for every 112 l.

Seet. 27. ' Provided, ' That such Importation
 ' be according to the Rules prescribed and
 ' enjoined in the late Act, intituled, An Act
 ' for encouraging and encreasing of Shipping
 ' and Navigation, and paying a Subsidy to the
 ' King's Majesty, his Heirs and Successors, for
 ' every Ton of the said Logwood *alias* Block-
 ' wood, so to be imported after the Rate of
 ' Five Pounds, and after that Rate for any
 ' greater or lesser Quantity, according to such
 ' Rules, and under such Penalties as are pro-
 ' vided for all other imported Goods in a late
 ' Act, intituled, An Act of Subsidy granted to
 ' the King of 'Tonnage and Poundage, and other
 ' Sums of Money payable upon Merchandize ex-
 ' ported and imported, excepting only that, for
 ' all of the said Commodities exported accord-
 ' ing to the Rules of the Book of Rates, there
 ' shall be repaid to the Exporter the Sum of
 ' Four Pounds *per* Ton; the said Rate for Log-
 ' wood *alias* Blockwood, to be collected and
 ' levied for such Time, and in such manner, as
 ' by the Act of Tonnage and Poundage is direct-
 ' ed and appointed.

Seet. 28. 'Tis enacted, That all Actions, Suits
 ' and Informations, to be had and commenced
 ' upon the Act for encouraging and increasing of
 ' Shipping and Navigation, or any Clause or
 ' Article therein, may be entred and prosecuted
 ' in his Majesty's Court of Exchequer at *West-*
 ' *minster*; That upon all such Suits and Infor-
 ' mations to be brought upon the Act of Ton-
 ' nage and Poundage, and the Act aforesaid, or
 ' any

any other Act or Statute concerning the Importation of Goods or Merchandize, from the Parts beyond the Seas, if the Property thereof be claimed by any Person or Persons as the Importer thereof, in such case *Onus Probandi* shall lie upon the Owner or Claimer thereof.

The *Onus Probandi* is constantly by all the later Acts, where the Proof is difficult, put upon the Claimer or Owner. By 8 *Ann. c. 7. Sect. 76.* It is enacted, that every Person upon Entry of any Claim in the Court where prohibited and uncustomed Goods are prosecuted, shall be obliged to give Security in the Penalty of 'Thirty Pounds, to answer and pay the Costs occasioned by such Claim; and in Default of giving such Security within the 'Time limited by the Course of that Court for entring Claims, such Goods shall be recovered.

Sect. 29. ' Provided, That in case the Seifure or Information, shall be made upon any Clause or Thing contained in the late Act, intituled, *An Act for the Encouraging and Increasing of Shipping and Navigation*, that then the Defendant or Defendants, shall, on his or their Request, have a Commission out of the High Court of Chancery, to examine Witnesses beyond the Seas, and have a competent 'Time allowed for the Return thereof, before any 'Trial shall be had upon the Case, according to the Distance of Place where such Commission or Commissions are to be executed; and that the Examination of Witnesses so returned, shall

shall be admitted for Evidence in Law at the Trial, as if it had been given *viva voce* by the Examinee in Court.

Seet. 30. 'Tis enacted, That no Writ of Delivery shall be granted out of the Court of Exchequer for Goods seized, but upon good Security, and that for Goods perishable only, or in Cases where the Informer shall defer or delay his coming to as speedy a Trial, as the Course of that Court will permit, and shall be thereby ordered and directed.

Seet. 31. 'Tis enacted, That one Moiety of all the Forfeitures before in this Act mentioned and appointed, shall be to the King's Majesty, his Heirs and Successors, and the other Moiety to such Person or Persons as shall seize or sue for the same by Bill, Complaint or Information in his Majesty's Court of Exchequer, or any other his Majesty's Courts of Record, wherein no Effoin, Protection, or Wager of Law shall be allowed.

Seet. 32. 'Tis enacted, That all Officers belonging to the Admiralty, Captains and Commanders of Ships, Forts, Castles and Block-Houses; as also all Justices of the Peace, Mayors, Sheriffs, Bayliffs, Constables and Headboroughs, and all the King's Majesty's Officers, Ministers and Subjects whatsoever, whom it may concern, shall be aiding and assisting to all and every Person or Persons which are, or shall be appointed by his Majesty to manage his Customs, and the Officers of his Majesty's Customs, and their respective Deputies, in the due Execution of all and every Act and Thing

in and by this present Act required and enjoined; and all such who shall be aiding and assisting unto them in the due Execution thereof, shall be defended and saved harmless by Virtue of this Act.

Seet. 33. 'Tis enacted, That all Deputies, Clerks and Servants, which now have any Place or Office, in or about the Customs and Subsidies, by and under the Commissioners, or other the King's Officers thereof, shall take their respective corporal Oath or Oaths, for the true and faithful Execution and Discharge, to the best of their Knowledge and Power, of their several Trusts and Employments committed to their Charge and Inspection; and that no Person or Persons shall hereafter be employed or put in Trust in the Business of the Customs, until he shall first have taken his Oath, as aforesaid; and the Commissioners and principal Officers in the Port of *London*, and the principal Officers in all other the Out-Ports, or any Two of them, are hereby authorized to administer and give to all and every Person or Persons Oath and Oaths, as aforesaid; and to cause the same to be entred and registred in the Custom-House of every respective Port, where the Person, so taking the Oath as aforesaid, shall have his Residence and Employment.

By 6 *W. & M. c. 1.* The Commissioners and Officers of the Customs are to take an Oath for the faithful Discharge of their Duty, and that they will take no Reward or Gratuity, directly

rectly or indirectly other than their Salaries, and their just Fees, on Forfeiture of their Office.

Seet. 34. 'Tis enacted, That if any Person employed in his Majesty's Customs, shall demand or take any other or greater Sum of Money than by Law is now due, or hereafter shall become due, or shall put any Merchant or other Person out of his Turn, without express Order before, or immediate Approbation after, from the Person or Persons who are, or shall be appointed by his Majesty to manage his Customs, or the superior Officers for the Customs, or shall illegally detain the Goods of any Person, or shall neglect or refuse to make Repayments and Allowances which are or shall be due, or shall not after Notice given, give out and execute his Warrant, shall be liable to double Costs and Damages.

By 28 *H. 6. c. 5.* Merchants may have a general Writ of Trespass, against the Water-Bailiffs, Searchers, Collectors and Comptrollers, and other Officers and their Deputies, for Impositions and Charges laid on them against Law; and recover against them Forty Pounds, provided they bring their Action against the Officers within Two Months after the Cause of Action; and if they don't sue within that Time, then any one may sue, and recover the Forty Pounds, half to the King, and half to the Informer. By the Nineteenth Rule of the Book of Rates, every Merchant making an Entry of Goods inwards or outwards, shall be dispatched in Order

der as he comes; and if any Officer or his Clerk shall for Favour or Reward, put any Merchant by his Turn, or delay him to draw Money from him, if the Master-Officer be faulty, he shall be strictly admonished of his Duty upon Complaint to the chief Officers of the Custom-House; but if it be a Clerk, he shall be presently discharged, nor suffered to sit any more in the Custom-House.

Seet. 35. ‘ And for the better Increase of
‘ good and serviceable shipping, and securing
‘ the publick Trade and Commerce, ’Tis en-
‘ acted, That all and every Merchant or other
‘ Person, that shall export any Goods or Mer-
‘ chandizes from any Port of this Kingdom,
‘ capable of a Ship or Vessel of Two Hundred
‘ Ton upon an ordinary full Sea, to any Part or
‘ Place of the *Mediterranean* Sea, beyond the
‘ Port of *Malaga*, or import any Goods or
‘ Merchandize, from the Ports or Places afore-
‘ said, to any Port of this said Kingdom, in any
‘ Ship or Vessel that hath not Two Decks, and
‘ doth carry less than Sixteen Pieces of Ordnance
‘ mounted, together with Two Men for each
‘ Gun, and other Ammunition proportionable,
‘ shall pay to our Sovereign Lord the King, for
‘ all and every the Wares and Merchandizes so
‘ exported or imported, one *per Cent.* over and
‘ above the Rates and Duties of Tonnage and
‘ Poundage otherwise due and payable for the
‘ same.

By 11 & 12 *W. 3. c. 20.* This *Mediterranean*
Duty is taken off from our woollen Manufactures;
and

and by 8 *Geo. c. 15. Sect. 7.* from all Commodities of *British* Growth or Manufacture, but those that have been mentioned by me in my *Observations on the Tonnage-Act.*

By 9 *Ann. c. 6. Sect. 18.* It was made a Fund, and appropriated.

Sect. 36. ‘ Provided always, That it shall and
 ‘ may be lawful to export from any of his Ma-
 ‘ jesty’s Dominions, Fish into any of the Ports of
 ‘ the *Mediterranean* Sea aforesaid, in any *Eng-*
 ‘ *lish* Ship or Vessel whatsoever, provided that
 ‘ one Moiety of her full lading be Fish only,
 ‘ and in such case to import any Wares or
 ‘ Merchandize in the same Ship for that Voyage,
 ‘ without paying any other Rates or Duties of
 ‘ *Tonnage or Poundage* for the same, than were
 ‘ heretofore accustomed.

Sect. 37. ‘ And for the better Encouragement
 ‘ of Building good and defencible Ships, ’Tis en-
 ‘ acted, That all and every Person or Persons,
 ‘ that shall build or cause to be built, within
 ‘ any of his Majesty’s Dominions, any Ship or
 ‘ Vessel of Three Decks, or Two Decks and an
 ‘ half, with a Forecastle, and Five Foot be-
 ‘ tween each Deck, mounted with Thirty Pie-
 ‘ ces of Ordnance at least, and other Ammuni-
 ‘ tion proportionable, shall, for the first Two
 ‘ Voyages which the said Ship or Ships make
 ‘ from his Majesty’s Dominions to any foreign
 ‘ Parts, have and receive to his and their own
 ‘ proper Use and Benefit, one Tenth Part of the
 ‘ Customs that shall be paid to his Majesty for
 ‘ all such Goods or Merchandizes as shall be

‘ ex-

‘ exported or imported on the said Ship or Ships,
‘ to and from this Kingdom ; and the Commis-
‘ sioners and Officers of his Majesty’s Customs are
‘ hereby impowered and required to pay the
‘ same to the Owner or Owners of the said Ship
‘ or Ships accordingly.

Seēt. 38. ‘ ’Tis enacted, That all Salt which
‘ shall be brought out of the Kingdom of
‘ *Scotland* into this Kingdom, the Dominion of
‘ *Wales*, or Town of *Berwick* upon *Tweed*,
‘ shall yield and pay, and is hereby made charge-
‘ able to yield and pay unto the King’s Majesty,
‘ one Half-penny upon every Gallon of such im-
‘ ported Salt of *Winchester* Measure, at the
‘ Landing thereof’.

See the 13 *Seēt.* of this Act. By the Union,
Salt brought into *Scotland*, pays the same Duty
as Salt brought into *England*. By 5 *Geo. c. 18.*
Curers of Fish may use foreign Salt, and *Bri-*
tish Salt, and no Duty is to be paid for Salt im-
ported, but the Customs only.

I shall now take Notice of some Clauses in
later Statutes that enforce the Statute of *Frauds*,
either by giving new Remedies, or inflicting
severer Penalties. I have before mentioned the
Forfeiture of the treble Value given by 8 *Ann.*
c. 7. against run Goods, and those prohibited to
be imported, and of the double Penalty of
the Drawback in not exporting, or relanding
Drawback Goods, which is given by 8 *Ann.*
c. 13. for which see the 4th *Seēt.* of the *Ton-*
nage-Act, and 12 *Seēt.* of the *Act* of *Frauds*.
I shall now take Notice of the 4 & 5 *W. & M.*
c. 15.

c. 15. *Seet.* 14. which lays an additional Penalty of 500 *l.* on any Person that shall undertake or insure to deliver any foreign Goods without Payment of the Duties, or shall insure to deliver any prohibited Goods, or in Pursuance of that Agreement shall actually deliver, or cause to be delivered, such Goods; and all Persons assisting shall likewise forfeit 500 *l.* over and above all other Penalties and Forfeitures. The like Penalty is inflicted upon the Person for whose Benefit this Insurance is made, upon the Agreement for, or Receipt of such run, or prohibited Goods; a Moiety of these Forfeitures goes to the King, and the other to the Informer. But if the Insurer will discover this Fraud, he shall keep the Insurance-Money, and be entitled to half the Forfeiture accrewing from the Insured, and be discharged of all Penalties. But if he does not, the Party insured may, and he shall have the *Premium* given by him returned, and recover half the Penalty against the Insurer, and shall likewise be discharged of all Forfeitures. But no Penalty shall be recovered but by a Prosecution within a Twelve-Month. And by 8 & 9 *W. 3. c. 36. Seet.* 2. This Penalty of 500 *l.* may be sued for by Action of Debt, Bill, Plaint or Information in any of the King's Courts of Record at *Westminster*. By 5 *Geo. c. 11. Seet.* 8. If any Ship of Fifty Tons or under, laden with customable, or prohibited Goods, be hovering on the Coasts, within the limits of any Port, and not proceeding on her Voyage for foreign Parts, or to some Port of this Kingdom; any Officer of the Customs may

may go aboard such Ship, and take an Account of the Lading, and demand and take Security from the Master, or the Person that has Charge of the Ship, by his own Bond, in treble the Value of the Goods aboard, with Condition that such Ship, if the Wind and Weather, and the Condition of the Ship permits, shall proceed regularly on her Voyage, and shall land such Goods at some foreign Port; and if such Master, &c. shall refuse to enter into such Bond, or having given Bond, shall not proceed, unless as before, and suffered by the Collector to stay longer, not exceeding Twenty Days; then such foreign Goods shall be taken out, and brought on Shore and secured; and if the Goods be customable, the Customs and other Duties shall be paid for them; and if there be Wool, or other prohibited Goods, the same shall be forfeited, and the Officers of the Customs may prosecute them, and the Vessel, if liable to Condemnation. And after the Goods are brought ashore and secured, the Bond shall be given up without any Fee; and if it be not otherwise discharged, it shall be vacated upon Certificate, under the chief Magistrate's Seal, or under the Hands and Seals of Two *British* Merchants of that Place, that the Goods were there landed; and if they shall perish, or be taken by Enemies, Proof by credible Persons shall be admitted. And by 6 *Geo. c. 21. Sect. 32.* Ships laden in Part, or fully with Brandy, at Anchor, or hovering within Two Leagues off the Shore, may be brought into Port, by any of the King's Ships, and are put under the Regulations of 5 *Geo.* (which by 9 *Geo. c. 8.* is

continued for Five Years, and from thence to the End of the next Sessions of Parliament.) And by 6 *Geo. c. 21. Sect. 33.* There is a Rule set to measure the Tonnage of such Ships in case of a Dispute, which see under Title *Brandy.* And by this Statute *Sect. 39.* If any prohibited, or customable Goods, shall be found by any Officer of the Customs in the Custody of any Person, in a Hoy, Barge, Lighter or Boat, on the Water, or coming directly from the Water-side, without the Presence of an Officer; or if such Goods shall upon Information of one or more credible Persons, be found in any Warehouse, Shop, House, Cellar or other Place, on Search there made in the Manner directed by 14 *Car. 2. c. 11.* It shall be lawful for such Officer to stop and put the Goods in the King's Warehouse in the Port next the Place where these Goods have been stopped to remain there till the Claimer shall make Proof, by Oath, before a Justice of Peace, or otherwise to the Satisfaction of the Commissioners of the Customs, (if the Stop be in the Ports of *London* or *Edinburgh*;) that the Duties of customable Goods have been paid, or secured, or that they had been bought in a lawful way of Trade, and that he believes the Duties have been paid, or secured, or been compounded for, or condemned in the Court of Exchequer at *Westminster*, or *Edinburgh*, or been delivered by Writ of that Court respectively, and that the Prohibited Goods had been compounded for, or condemned, or otherwise delivered; in which case such Goods shall be delivered

livered without Delay or Charge; and if such Goods shall be stopped in any other Ports, the Claimer shall make the like Proof to the like Purpose, and deliver the same to the Collector, or in his Absence, to one of the principal Officers of the Customs in the Port where such Stop shall be made, which Proof is to be transmitted directly to the Commissioners of the Customs, for their Directions without any Charge to the Claimer. But Proof must be made in Ten Days, else there must be a legal Prosecution to Condemnation. And the Proof in such Prosecution at Law, as to the Particulars before alleged of the Payment of the Duties, &c. shall lie on the Claimer; and if a Verdict pass for the Claimer, or the Officer be Nonsuit, or forbear the Prosecution, or discontinue, or if upon Demurrer, or otherwise Judgment shall be given against the Officer, then the Claimer besides the Recovery of his Goods, or the Value, shall have reasonable Costs, to be recovered as other Costs, and such Costs of Suit shall be a Recompence, for the Claimer's Damage sustained by the Seizure and Detention of such Goods.

But if there be any real Damage by the Stop, the Claimer may sue at Law for that, tho' his Goods have been delivered to him on due Proof made by him. And the Officers that shall stop such Goods may notwithstanding, if they think fit, prosecute at Law, contrary to the Directions of the Commissioners of the Customs; but then they shall be liable to be sued by the Owners of such Goods, as they may, if the Commissioners shall not order the Delivery of the Goods,

N 2

where

where both Costs and Damages may be recovered against them.

But these Laws not being sufficient to prevent the infamous and unjust Methods of running of Goods; and there being at the Time of making this Law, great Probability of bringing in the Plague by this wicked Importation of foreign Goods in a clandestine way; the Legislature were forced to provide severer Remedies to obviate this great Mischief and Danger. And therefore, by 8 *Geo. c. 18. Sect. 6.* continued by 11 *Geo. ch. 20.* for Three Years, and from thence to the End of the next Sessions of Parliament; 'tis made Felony to pass knowingly with foreign Goods landed without Payment of Duty, &c. (which see under the Sixth Section of the *Act of Frauds.*) By *Sect. 10.* 'Tis enacted, That if any Person or Persons shall receive or buy any Goods, Wares, or Merchandizes so clandestinely run or imported, before the same shall have legally been condemned, knowing the same to be so clandestinely run or imported, and shall be thereof lawfully convicted upon his, her, or their Appearance, or Default, upon the Oath of one credible Witness, or by the Confession of the Party, by one Justice of the Peace of the County, Division or Liberty, where such Offence shall be committed, or the Offender shall be found, which Oath such Justice of the Peace is hereby required to administer, the Persons so convicted shall forfeit the Sum of Twenty Pounds, one Moiety thereof to the Informer, and the Moiety to the Poor of the Parish where such

Of-

‘ Offence shall be committed; the same to
 ‘ be levied by Distress and Sale of the Offen-
 ‘ der’s Goods, by Warrant under the Hand
 ‘ and Seal of such Justice, before whom such
 ‘ Offender shall be convicted, and for want
 ‘ of such Distress, every such Offender shall
 ‘ by such Justice be committed to Prison,
 ‘ there to remain without Bail or Mainprize, for
 ‘ the Space of Three Months’. And by *Seēt.*

15. All Persons guilty of a clandestine running
 of prohibited or customable Goods, or of recei-
 ving such Goods into their Houses, knowing the
 same to be run, such Persons may be prosecuted
 by Action, Bill, Complaint or Information, in any
 of the Courts of Record at *Westminster*, or the
 Exchequer in *Scotland*; and thereupon a *Capias*
 in the first Process, specifying the Sum of the Pe-
 nalty sued for, shall issue, and sufficient Bail of
 natural-born Subjects or Denizens, shall be given
 for and at their Appearance, in Pursuance of the
 Precedent of 9 & 10 *W. 3. c. 43. Seēt. 8.* to pre-
 vent the fraudulent Importation of Lustrings.

But still this being found to be insufficient to
 deter Men from trafficking in run Goods, It is
 further provided, by 11 *Geo. c. 30. Seēt. 16.*

‘ That in case any Person or Persons whatso-
 ‘ ever, shall knowingly harbour, keep, or con-
 ‘ ceal, or shall knowingly permit or suffer to
 ‘ be harboured, kept, or concealed, any
 ‘ prohibited or run Goods, Wares, Mer-
 ‘ chandizes, or Commodities whatsoever, liable
 ‘ to any Duty or Duties of Customs, Excise,
 ‘ and Inland Duties, or to any, or either of
 ‘ them; the Party or Parties offending therein,
 ‘ whether he, she, or they, have, or have not,

‘ or do, or do not claim, or pretend to have a-
 ‘ ny Property or Interest in such Goods, Wares,
 ‘ Merchandizes, or Commodities so harboured,
 ‘ kept, or concealed, shall, for every such
 ‘ Offence, forfeit and lose all such Goods,
 ‘ Wares, Merchandizes, and Commodities what-
 ‘ soever, so harboured, kept, and concealed,
 ‘ and *treble* the Value thereof.

✍ ‘ And it is further enacted, That the single
 ‘ Value and Worth of such Goods, Wares,
 ‘ Merchandizes, and Commodities whatsoever,
 ‘ so forfeited, shall, from Time to Time, be
 ‘ deemed, and taken to be, according to and
 ‘ at the Rate and Price as the best Goods,
 ‘ Wares, Merchandizes, and Commodities of
 ‘ the like Sorts, Kinds, and Denominations, do
 ‘ or shall, at such respective Times, bear and
 ‘ sell for in *London*.

‘ And for the better detecting and discovering
 ‘ the Selling or Exposing to Sale any Goods,
 ‘ Wares, Merchandizes, or Commodities, which
 ‘ are or shall be prohibited, or which have been,
 ‘ or hereafter shall be run, or shall be pretended
 ‘ so to have been, or to be ; ’Tis enacted, That
 ‘ if any Person or Persons whatsoever, shall
 ‘ offer or expose to Sale any Goods, Wares,
 ‘ Merchandizes, or Commodities whatsoever,
 ‘ which are, or shall be prohibited, or which
 ‘ actually have been, or shall be, or shall, by
 ‘ the Party so offering or exposing the same to
 ‘ Sale, be pretended to have been run, all such
 ‘ Goods, Wares, Merchandizes, and other Com-
 ‘ modities whatsoever, together with the Pack-
 ‘ age

' age whatsoever, including and containing the
' same, shall be forfeited, and shall, and may
' be seized by the Party, to whom the same
' shall be so offered or exposed to Sale, or by
' any Officer of Customs or Excise; Provided,
' that within the respective Times next after
' such Seizure herein after-mentioned, that is,
' if such Seizure shall be made in any Place
' within the Limits of the weekly Bills of Mor-
' tality, then, and in such Case, within the
' Space of Twenty-four Hours; and if such
' Seizure shall be made in any other Place out
' of the Limits of the weekly Bills of Mortali-
' ty, that then, and in such Case, within the
' Space of Forty-eight Hours, next after such
' Seizure, such Goods, Wares, Merchandizes,
' and Commodities so seized, shall, from Time
' to Time, be put into, and be placed, lodged,
' and secured in manner herein after-mention'd,
' that is, If such Goods, Wares, Merchandizes,
' and Commodities are prohibited, or liable
' unto, or chargeable with only Duties of Cu-
' stoms, or Import Duties, and are not liable
' unto, or chargeable with any Excise, or In-
' land Duties, that then the same be put into,
' and be placed, lodged, and secured in some
' Warehouse belonging to his Majesty, under
' the Care and Management of some of the
' Officers of his Customs or Import Duties, near
' to the Place where the same shall be seized;
' and in case such Seizure be made at a Place
' too remote from any such Warehouse, the
' same shall be lodged in some Excise-Office

‘ near to the Place of such Seizure ; but if such
‘ Goods, Wares, Merchandizes, or other Com-
‘ modities be liable to any Excise, or Inland
‘ Duties, that then, and in such Case, the same,
‘ within the respective Times aforesaid, be put
‘ into, and be placed, lodged, and secured in
‘ some Office of Excise, or for the said inland
‘ Duties, or other safe Place, under the Custody
‘ of some Officer of Excise, or for the said
‘ inland Duties, near to the Place where the
‘ same shall be so seized.

‘ And it is further enacted, That every Person
‘ and Persons whatsoever, so offering or exposing
‘ to Sale such Goods, Wares, Merchandizes,
‘ and Commodities, over and besides the forfeiting
‘ such Goods, Wares, Merchandizes, and
‘ other Commodities, shall also forfeit and lose
‘ the *treble* Value thereof, to be estimated in
‘ manner as aforesaid.

‘ And all and every the like prohibited or
‘ run Goods, Wares, and Merchandizes whatsoever,
‘ so, or as such, bought by any Person
‘ whatsoever, together with the Package containing
‘ the same, shall in like manner be forfeited,
‘ and shall be seized, and taken from
‘ such Buyer thereof, either by the Seller thereof,
‘ or by any Officer of Customs or Excise;
‘ Provided that within the like respective Times,
‘ as are herein before limited and appointed, of
‘ and concerning Goods, Wares, Merchandizes,
‘ and Commodities to be seized from the Person
‘ exposing or offering thereof to Sale, such
‘ Goods, Wares, Merchandizes, and Commodities
‘ so to be seized from such Buyer thereof,
‘ be

‘ be placed, lodged, and secured in the like
 ‘ Places respectively, and in the like Manner,
 ‘ and in the Custody of the like Persons respective-
 ‘ ly, as is before directed and appointed, of and
 ‘ concerning Goods, Wares, Merchandizes, and
 ‘ Commodities, seized, or to be seized from the
 ‘ Person offering or exposing thereof to Sale.

‘ And it is further enacted, That in every Case,
 ‘ where any Person or Persons whatsoever,
 ‘ shall buy any such prohibited or run Goods,
 ‘ Wares, Merchandizes, or Commodities what-
 ‘ soever, or which, by the Seller, at the Time
 ‘ of selling thereof, shall be pretended so to be
 ‘ either prohibited or run, he, she, or they so
 ‘ buying, over and besides the Goods, Wares,
 ‘ Merchandizes, and Commodities so bought,
 ‘ as aforesaid, shall also forfeit and lose *treble*
 ‘ the Value thereof, to be computed and esti-
 ‘ mated in manner, as aforesaid; Provided al-
 ‘ ways, and it is hereby declared, That it is not
 ‘ meant or intended by this Act, that, as well
 ‘ the Party or Parties buying, as also the Party
 ‘ or Parties selling, or offering, or exposing to
 ‘ Sale such Goods, Wares, Merchandizes, or
 ‘ Commodities, as aforesaid, shall, in any Case
 ‘ or Cases, both and each of them respectively
 ‘ forfeit or be prosecuted for the treble Value of
 ‘ one and the same identical Parcel or Parcels of
 ‘ such Goods, Wares, Merchandizes, or Com-
 ‘ modities, as aforesaid; but that the Party or
 ‘ Parties, whether Buyer or Seller of, or offer-
 ‘ ing, or exposing to Sale such Goods, Wares,
 ‘ Merchandizes, or Commodities, who with Ef-
 ‘ fect shall *first* prosecute the other of the said
 ‘ Par-

‘ Parties for such the *treble* Value of such Goods,
‘ Wares, Merchandizes, or Commodities, shall
‘ in every such Case and Cases, be, and is here-
‘ by declared, discharged, and acquitted of and
‘ from the like Forfeiting, or being prosecuted
‘ for, or on Account of the *treble* Value of e-
‘ very such respective Parcel and Parcels of Goods,
‘ Wares, and Merchandizes, or Commodities,
‘ for and on Account whereof the other Party
‘ or Parties shall be prosecuted with Effect;
‘ Provided always, That if within one Month
‘ next after making such Seizure, as aforesaid,
‘ either by the Seller or Buyer, or by the Party
‘ or Parties, to whom such Goods, Wares, Mer-
‘ chandizes, or Commodities, are or shall be
‘ offered, or exposed to Sale, a Prosecution or
‘ Prosecutions is not commenced, and after-
‘ wards carried on for the Adjudging and Deter-
‘ mining of and concerning the forfeiting, or
‘ not forfeiting of such Goods, Wares, Mer-
‘ chandizes, or Commodities, by the Party or
‘ Parties, as shall so seize the same, that then,
‘ and in every such Case and Cases, the Ware-
‘ house-Keeper, or Keeper of the Office of Ex-
‘ cise, or Inland Duties, or other Person or Per-
‘ sons, in whose Custody such Goods, Wares,
‘ Merchandizes, and other Commodities, shall
‘ be lodg’d and secured, shall and may prose-
‘ cute for the Forfeiture of such Goods, Wares,
‘ Merchandizes, and Commodities, as, after
‘ having been so lodg’d and secured, as afore-
‘ said, shall not within such Month next
‘ after such Seizure, be prosecuted for, by the
‘ Party

' Party or Parties who shall have seiz'd the
' same.

' And to prevent Frauds committed in
' Drawbacks upon Tobacco, and other Goods.
' By 9 *Geor. c. 21. Sect. 8.* It is enacted, That
' if any Person, other than the Exporter, shall
' discover to the Commissioners, or any Officer
' of the Customs, any Frauds committed, ei-
' ther by the Exporter of the Tobacco, or other
' Goods or Merchandize, or by any other Per-
' son or Persons in Aid or Assistance of the Ex-
' porter, whereby his Majesty has been or shall
' be defrauded by the Exportation of such To-
' bacco, or other Goods or Merchandize, such
' Person or Persons (except as aforesaid) shall,
' as an Encouragement, have and receive one
' Half of the Officer's or Prosecutor's Share of
' what shall be recover'd and paid by Reason
' of such Discovery, the Charges of Prosecution
' being first deducted; and the Commissioners
' of the Customs for the Time being, are to
' cause such Charges to be paid equally by the
' Crown, and the Officer or Prosecutor; and in
' Case such Person or Persons, who were aid-
' ing or assisting to the Exporter in such Fraud,
' so discovering, he or she shall, in Considera-
' tion of such his or her Discovery, be clearly
' acquitted and discharg'd of such his or her
' Offence.

' And whereas Frauds are many Times com-
' mitted under Pretence of carrying Tobacco,
' or other foreign Goods or Merchandizes, from
' one Port to another in *Great Britain coast-*
' *wise,*

' *wise*, by Masters of coasting Vessels, who take
 ' in such Goods in Ports beyond the Sea, or out
 ' of Ships or Vessels at Sea, or in any Place o-
 ' ther than the Port from whence it was certifi-
 ' ed, and privately land the same in *Great*
 ' *Britain*, to the Prejudice of the Revenue, and
 ' the Encouragement of the foul Traders; for
 ' the Prevention whereof, it is further enacted,
 ' That if any Tobacco, or other foreign Goods
 ' or Merchandizes, shall be taken on board any
 ' coasting Vessel in Parts beyond the Seas, or out
 ' of any Ship or Vessel at Sea, or at any Port or
 ' Place of this Kingdom, other than the Port
 ' or Place from whence such Goods shall be
 ' certified, that then the said Goods, and *double*
 ' the Value thereof, shall be forfeited and lost;
 ' and the Master of the said coasting Ship, where-
 ' in the said Goods were imported, shall forfeit
 ' the Value of the said Tobacco, or other
 ' Goods.

' And if any Person other than the Owner or
 ' Claimer of the Tobacco, or other Goods or
 ' Merchandize, so shipped *coastwise*, or pretend-
 ' ed to be shipped *coastwise*, shall discover to
 ' the Commissioners, or any Officer of the Cu-
 ' stoms, any Frauds committed either by the
 ' Owner or Claimer of the Tobacco, or other
 ' Goods or Merchandize so shipped, or pretend-
 ' ed to be shipped *coastwise*, or by any other
 ' Person or Persons, in Aid or Assistance, of the
 ' Owner or Claimer of such Tobacco, or other
 ' Goods or Merchandize, whereby his Majesty
 ' has been, or shall be defrauded in his Duties,
 ' such Person or Persons (except as aforesaid)
 ' shall,

' shall, as an Encouragement, have and receive one half of the Officer's or Prosecutor's Share, of what shall be recovered and paid by reason of such Discovery, the Charges of Prosecution being first deducted; and the Commissioners of the Customs for the Time being, are to cause such Charges to be paid equally by the Crown, and the Officer or Prosecutor; and in case such Person or Persons, who are aiding or assisting to the Owner or Claimer of the Tobacco, or other Goods or Merchandize so shipped, or pretended to be shipped coastwise, in such Frauds, he or she, shall, in Consideration of such his, or her Discovery, be clearly acquitted and discharged of such his or her Offence. *Vide* 12 Sect. of the *Act of Frauds*.

By 12 Geo. There shall be no Drawback for Tobacco or foreign Goods exported to the *Isle of Man*, and no Commodities but of the Growth or Manufacture of *Man* can be imported to *Great Britain* or *Ireland*, and any Ship or Boat having such prohibited Goods aboard from thence, discovered in any Ports of *Great Britain* or *Ireland*, whether Bulk be broke or not, shall be forfeited with all the Goods and Tackle; and all Persons assisting in the Unshipping or Landing them, or conveying them from the Shore, shall forfeit 100*l.* or suffer Six Months Imprisonment at the Discretion of the Court where the Offender shall be convicted. On entring foreign Goods for Exportation to obtain a Drawback, and landing them

them in the *Isle of Man*, the Exporter forfeits the Drawback, and *treble* the Value; and the Master of the Ship shall be subject to the same Penalties, and be imprisoned for Six Months without Bail; and every such Exporter must swear He won't land the Goods in the *Isle of Man*, else the Officers shall not suffer the Debentures to pass.

THE PREFACE.

AS my design is to bring all the *Matters relating to the Customs*, into the *shortest Compass imaginable*, I would beg Leave to inform the Reader that whatsoever *Duty or Commodity* he looks for, if he does not find it under its respective *Head and Article*, he will meet with it in my *Account of the Duties subjoined to the Tonnage-Act*, or in the *List of Goods*, prohibited inwards or outwards, or in the old *Impost of 1690. 2 W. & M.* or in the *Impositions of 1691. 4 & 5 W. & M.* and these *Imposts* for the better finding any particular Matter are ranged *Alphabetically*; and if he would be informed of the *Officers Duty*, or any *Fraud, Abuse, or general Regulation*; let him look over the *Acts of Frauds and Navigation*, and the *Chapter concerning the Officers of the Customs*. And in Pursuance of the *Brevity* proposed by me, I have put together several *Matters*, instead of giving each a distinct *Article*; as the *Article Corn*, comprehends *Wheat, Beans, Pease, Oats, Barley, &c.* And therefore I
have

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have prefixed a Table, in which the Particulars are expressed: And as for the Officers of the Revenue, I would take the Liberty to recommend to them the Referring the particular Matters as they read them, from one Page to another, or else the making some short Table or Index, and by this Means they will soon become perfect Masters of this Book, and turn to every minute Thing with great Readiness and Ease.

Note, If the Goods be French, the Reader will be pleased to remember the Impost of 25 per Cent. 4 & 5 W. & M. and the Second 25 per Cent. by the 7 & 8 W. 3. c. 20. on French Goods, and likewise the Three compleat Subsidies of Poundage on all Goods in general, but the few excepted, of 5 per Cent. each.

T H E
T A B L E.

A.

A *Lamodes. Vide Silk and Lustrings.*
Ale and Beer.

Ammunition, Arms and Gunpowder.

Aquavitæ and Arrack.

Apples.

Asbes. Pot, Pearl, and White.

B.

Bengals.

Bacon, Beef, and Pork.

Beer, Ale.

Beavers-Skins, and Wool.

*Bone-lace, Bandstrings, Bugles, Cutwork,
 Imbroidery, and Fringe.*

Boots.

Brandy, Aquavitæ, Arrack, Rum.

Q

Bullion.

194 The TABLE.

Bullion.
Busbel.
Butter and Cheese.
Buttons.

C.

Calicoes.
China-Ware.
Candles.
Cards and Dice.
Cattle. Beefs, Veals, Porks, Muttons, and
Horses.
Cinnamon.
Cloves.
Cochineal.
Coals, Culm, and Cynders.
Coin, Coinage, Money and Bullion, and
Molten Silver.
Coffee, Chocolate, and Tea.
Cordage.
Corn.
Cotton, Ginger, Indico, Sugar, and Melassae.
Currauns.
Cyder, and Cyder Eager.

D.

Deals.
Drawbacks.
Drugs, Dying Goods, and Dying Woods.

E. East

The TABLE. 195

E.

East-India Goods. *Muslin, Silks, Calicoes,*
Drugs, and China-Ware.

F.

Fish.
Fullers Earth.

G.

Ginger.
Grocery.

H.

Hemp and Flax.
Hides and Leather.
Hops.

I.

Indico.
Iron.
Ireland.

L.

Lead, Tin, and Pewter.
Leather. Hides, Skins, Parchment, Vellom,
Boots, Shoes, Gloves.

O 2

Linens.

196 The TABLE.

Linens.

Lustrings.

M.

Man (Isle of)

Melasses.

Mum, Perry, Rape, Cyder, and Cyder Eager.

Muslins. Vide East-India Goods.

N.

*Naval Stores. Cordage, Flax, Hemp, Pitch,
Tar, Rosin, Masts.*

O.

Oils.

P.

*Paper. Pastboards, Milboards and Scale-
boards.*

Parchment.

Pepper.

Perry.

Pitch.

Pictures.

Process.

S.

Sailcloth, Foreign and British.

Salt.

Ships.

The TABLE. 197

Ships.

Silk.

Skins.

Snuff.

Sope.

*Spice. Cinnamon, Cloves, Mace, Nutmegs,
Pepper, and Snuff.*

Starch.

Sugar.

Swords, and other silver Manufactures.

T.

Tin.

Tobacco.

Timber.

Tonnage of Ships (Rules for it).

V.

Vinegar.

W.

Whale-fins. Blubber, Oil.

Wines.

Wood. Deal, Timber, Wainscot.

*Wool. Sheep, Woolfells, Woollen Manufactures,
Fullers Earth and Tobacco-pipe Clay.*

*A LIST of the GOODS
prohibited to be imported.*

Note, That in the following List, such as are mark'd thus (X) are prohibited to be imported by Strangers only.

That by a Clause in 3 *Ed. 4. c. 4.* such Goods as are prohibited by that Act, may be imported from *Ireland*, if they be made or wrought there.

That such as have a (P) prefix'd, beside the Forfeiture of the Goods in Common with the Rest, are attended with several Penalties and Disabilities.

Goods prohibited Inwards.

A.

A Lamodes and Lustrings, (except into the Port of *London*, and by Licence) (P)
9 & 10 *W. 3. c. 43. sect. 1, 2.*

Ammunition

A List of Goods, &c. 199

Ammunition, without Licence from his Majesty. (P) 1 *Jac.* 2. c. 8. sect. 2.

Andirons. 3 *Ed.* 4. c. 4. sect. 1.

Aquavita, (*vide* Brandy).

Arms, without Licence from his Majesty. (P)
1 *Jac.* 2. c. 8. sect. 2.

B.

Bandstrings. (P) 13 & 14 *Car.* 2. c. 13. sect. 2.

Basons, counterfeit. 3 *Ed.* 4. c. 4. sect. 1.

Beef. (P) 18 *Car.* 2. c. 2. sect. 1.

Bells for Hawks. (X) 1 *Ric.* 3. c. 12. sect. 2.

Bells, call'd Sacring Bells. 3 *Ed.* 4. c. 4. sect. 1.

Bitts for Bridles. 5 *Eliz.* c. 7. sect. 3.

Bodkins. 3 *Ed.* 4. c. 4. sect. 1.

Books, Popish. (P) 3 *Jac.* 1. c. 5. sect. 25.

Boots. (X) 1 *Ric.* 3. c. 12. sect. 2.

Bosses for Bridles. 3 *Ed.* 4. c. 4. sect. 1.

Brandy, *Aquavita*, or Spirits in Casks, less than Sixty Gallons, or in Ships under Fifteen Tons Burthen. 4 & 5 *W. & M.* c. 5. sect. 8.
and 12 & 13 *W.* 3. c. 11. sect. 20.

Brushes. 3 *Ed.* 4. c. 4. sect. 1.

Buckles. (X) 1 *Ric.* 3. c. 12. sect. 2.

Buscans. 3 *Ed.* 4. c. 4. sect. 1.

Butter from Ireland. (P) 32 *Car.* 2. c. 2.
sect. 9.

Buttons of all Sorts. 4 & 5 *W. & M.* c. 10.
sect. 2.

200 *A List of Goods, &c.*

C.

- Candlesticks of Iron. (X) 1 *Ric.* 3. c. 12. *sect.* 2.
 ——— Call'd Hanging Candlesticks. 3 *Ed.* 4.
 c. 4. *sect.* 1.
 Caps, Woollen. 3 *Ed.* 4. c. 4. *sect.* 1.
 Cards for Wool. 2 *W. & M.* c. 4. *sect.* 16.
 ——— Call'd playing Cards. 10 *Ann.* c. 19. *sect.*
 165.
 Caskets. 3 *Edw.* 4. c. 4. *sect.* 1.
 Cattle. (P) 32 *Car.* 2. c. 2. *sect.* 1.
 Cauls of Silk. 19 *H.* 7. c. 21. *sect.* 1.
 Chafing Balls. 3 *Ed.* 4. c. 4. *sect.* 1.
 ——— Dishes. 3 *Ed.* 4. c. 4. *sect.* 1.
 Chains. (X) 1 *Ric.* 3. c. 12. *sect.* 2.
 Chapes. 5 *Eliz.* c. 7. *sect.* 3.
 Cheese from *Ireland.* (P) 32 *Car.* 2. c. 2.
 sect. 9.
 Chess-men. 3 *Ed.* 4. c. 4. *sect.* 1.
 Cinnamon without Licence. (P) (except from
 East-India). 8 *Ann.* c. 7. *sect.* 13.
 Cloths Woollen. (P) 3 *Ed.* 4. c. 4. *sect.* 1.
 Cloves, without Licence, (except from *East-*
 India). (P) 8 *Ann.* c. 7. *sect.* 13.
 Combs. 3 *Ed.* 4. c. 4. *sect.* 1.
 Corfes of Silk, or Tissues. 19 *H.* 7. c. 21. *sect.* 1.
 Cupboards. (X) 1 *Ric.* 3. c. 12. *sect.* 2.

D. .

- Dagger Blades. 5 *Eliz.* c. 7. *sect.* 3.
 Daggers. 5 *Eliz.* c. 7. *sect.* 3.
 Dice. 10 *Ann.* c. 19. *sect.* 165.

E. *East-*

A List of Goods, &c. 201

E.

East-India, Persia, and China wrought Silks, Muslins, Bengals, Stuffs mix'd with Silks, or *Herba*, Calicoes painted, dyed, printed, or stain'd there, (except into the Port of *London*) and under special Regulations. (P)

11 & 12 *W. 3. c. 10. sect. 3.*

Embroidery. (P) 13 & 14 *Car. 2. c. 13. sect. 2.*

Ewers. 3 *Ed. 4. c. 4. sect. 1.*

F.

Fish of several Sorts (*Vide* Fish). (P)

Forcers. 3 *Ed. 4. c. 4. sect. 1.*

Forks, call'd Fire-forks. (X) 1 *Ric. 3. c. 12. sect. 2.*

Fringes of Gold or Silver. (*Vide* Gold).

Fringes of Silk or Thread. (P) 13 & 14 *Car. 2. c. 13. sect. 2.*

Furs taw'd. 1 *Ed. 4. c. 4. sect. 1.*

G.

Goloches, or Corks. 3 *Ed. 4. c. 4. sect. 1.*

Girdles of Silk. 19 *H. 7. c. 12. sect. 1.* q. 21-

Gloves. 5 *Eliz. c. 7. sect. 3.*

Gold and Silver beaten, wrought in Papers for Painters. (X) 1 *Ric. 3. c. 12. sect. 2.*

Gold or silver 'Thread, Lace, Fringe, or other Work made thereof. (P) 10 *Ann. c. 26. sect. 66.*

Grates.

202 *A List of Goods, &c.*

Grates. (X) 1 Ric. 3. c. 12. sect. 2.

Gridirons. 3 Ed. 4. c. 4. sect. 1.

Gunpowder, without Licence from his Majesty.
(P) 1 Jac. 2. c. 8. sect. 2.

H.

Hammers. 3 Ed. 4. c. 4. sect. 1.

Hangers. (X) 1 Ric. 3. c. 12. sect. 2.

Hanging Lavers. (X) 1 Ric. 3. c. 12. sect. 2.

Harnes for Girdles of Iron, Steel, Tin, Latten,
or Alkmine. 3 Ed. 4. c. 4. sect. 1.

Harnes for Horfes. 5 Eliz. c. 7. sect. 3.

Hats. 3 Ed. 4. c. 4. sect. 1.

Hilts, or Handles. 5 Eliz. c. 7. sect. 3.

Hinges, and Garnets. (X) 1 Ric. 3. c. 12.
sect. 2.

Holy Water Stops. (X) 1 Ric. 3. c. 12.
sect. 2.

Horns of Lanthorns. (X) 1 Ric. 3. c. 12.
sect. 2.

K.

Keys. (X) 1 Ric. 3. c. 12. sect. 2.

Knives. 5 Eliz. c. 7. sect. 3.

L.

Laces of Silk. 19 H. 7. c. 21. sect. 1.

— Of Leather. 1 Ric. 3. c. 12. sect. 2.

— Of Gold or Silver (*vide* Gold).

Ladles. 3 Ed. 4. c. 4. sect. 1.

Lamb.

A List of Goods, &c. 203

Lamb. (P) 32 Car. 2. c. 2. sect. 8.
 Leather taw'd, Wares made thereof. 3 Ed. 4.
 c. 4. sect. 1.
 Locketts. 5 Eliz. c. 7. sect. 3.
 Locks. 3 Ed. 4. c. 4. sect. 1.
 Lustrings, (*vide* Alamodes).

M.

Mace without Licence, (except from *East-India*). (P) 8 Ann. c. 7. sect. 13.
 Malt from beyond the Sea. (P) 12 Ann. c. 2.
 sect. 25.
 Mutton. (P) 32 Car. 2. c. 2. sect. 8.

N.

Nails of Latten with iron Shanks. (X) 1 Ric.
 3. c. 12. sect. 2.
 Needles, call'd Pack-Needles. 3 Ed. 4. c. 4.
 sect. 1.
 Needlework of Silk. (P) 14 Car. 2. c. 13.
 sect. 2.
 Nutmegs without Licence (except from *East-India*). (P) 8 Ann. c. 7. sect. 13.

P.

| | | | | | |
|---------|---|-----------|---|-----|---------------------------|
| Painted | { | Cloths. | } | (X) | 1 Ric. 3. c. 12. sect. 2. |
| | | Forcers. | | | |
| | | Glassess. | | | |
| | | Images. | | | |
| | | Paper. | | | |

Painted

204 *A List of Goods, &c.*

Painted Wares of all Sorts. 3 *Ed.* 4. c. 4.
sect. 1.

Pans, call'd Dripping-Pans. 3 *Ed.* 4. c. 4.
sect. 1.

Pattens. 3 *Ed.* 4. c. 4. *sect.* 1.

Pewter or Tin, manufactured. 33 *H.* 8. c. 4.
sect. 1.

Pins. (X) 1 *Ric.* 3. c. 12. *sect.* 2.

Pinsons. 3 *Ed.* 4. c. 4. *sect.* 1.

Points of Silk, or Corfes of Tissue. 19 *H.* 7.
c. 21. *sect.* 1.

Pork. 18 *Car.* 2. c. 2. *sect.* 1.

Pouches. (X) 1 *Ric.* 3. c. 12. *sect.* 2.

Pumels. 5 *Eliz.* c. 7. *sect.* 3.

Purfes. (X) 1 *Ric.* 3. c. 12. *sect.* 2.

R.

Rapiers. 5 *Eliz.* c. 7. *sect.* 3.

Razors. 3 *Ed.* 4. c. 4. *sect.* 1.

Ribbons of Silk. 19 *H.* 7. c. 21. *sect.* 1.

Rings of Copper, or Latten, gilt, for Curtains.
3 *Ed.* 4. c. 4. *sect.* 1.

S.

Saddles. 5 *Eliz.* c. 7. *sect.* 3.

Saddle-Trees. (X) 1 *Ric.* 3. c. 12. *sect.* 2.

Salt in Ships under 20 Tuns, or otherwise,
than in Bulk. 1 *Ann.* c. 21. *sect.* 8.

Scabbards and Sheaths for Knives. 5 *Eliz.* c. 7.
sect. 3.

Scissors. 3 *Ed.* 4. c. 4. *sect.* 1.

Scummers.

A List of Goods, &c. 205

- Scummers. 3 *Ed.* 4. c. 4. sect. 1.
Sheep. (P) 18 *Car.* 2. c. 2. sect. 1.
Sheers. (X) 1 *Ric.* 3. c. 12. sect. 2.
Sheers for Tailors. 3 *Ed.* 4. c. 4. sect. 1.
Shoes. 3 *Ed.* 4. c. 4. sect. 1.
Silk embroider'd.
— Thrown, (*vide* Silk).
— Twined. 3 *Ed.* 4. c. 4. sect. 1.
— Wrought, mix'd with Gold, Silver, or other Materials. (P) 6 *Ann.* c. 19. sect. 14.
Silver, (*vide* Gold).
Spirits, (*vide* Brandy).
Spits, or Broaches. (X) 1 *Ric.* 3. c. 12. sect. 2.
Spoons of Lead and Tin. (X) 1 *Ric.* 3. c. 12. sect. 2.
Spurs. 3 *Ed.* 4. c. 4. sect. 1.
Stirrups, or any Harness pertaining to Saddles. 5 *Eliz.* c. 7. sect. 3.
Swine. (P) 18 *Car.* 2. c. 2. sect. 1.

T.

- Tea from *Holland*. (P) 7 *Geo.* c. 20. sect. 12.
— And from every Place but that of its Growth. 11 *Geo.* c. 30. sect. 7.
Tennis-Balls. 3 *Ed.* 4. c. 4. sect. 1.
Thread of Gold, (*vide* Gold).
Tin, or Pewter Wares, or mix'd with Tin. 33 *H.* 8. c. 4. sect. 1.
Tobacco from the Continent of *America*, in Bulk, or in Casks, Chests or Cases, under Two C. Weight. 10 & 11 *W.* 3. c. 21. sect. 29.

206 *A List of Goods, &c.*

Tobacco stripp'd from the Stalk. 9 Geo. c. 21.
sect. 17.

Tobacco-Stalks. 12 Geo.

Tongs, call'd Fire-tongs. 3 Ed. 4. c. 4. *sect. 1.*

Turnets. (X) 1 Ric. 3. c. 12. *sect. 2.*

V.

Viſtual (that is, Corn ground or unground)
from *Ireland, &c.* into *Scotland*, as by 5
Ann. c. 8. sect. 1.

Utenſils of War, without Licence from his
Majeſty. (P) 1 Jac. 2. c. 8. *sect. 2.*

W.

Whalebone cut. (P) 9 & 10 W. 3. c. 23.
sect. 12.

Wool and woollen Manufactures from *Ireland*,
(*vide* Wool).

Wire of Iron and Latten for Wool-cards, and
all Iron Wire ſmaller than Fine, and Su-
per-Fine, and all Wares made of Iron Wire.
2 W. & M. c. 4. *sect. 16.*

A LIST of GOODS *pro-* *hibited Outwards.*

Boxes, Cases, or Dial-Plates for Clocks and Watches, without the Movements and Maker's Name. 9 & 10 *W. 3. c. 28. sect. 2.*

Bullion, without proper Certificates, Oath, &c. 7 & 8 *W. 3. c. 19. sect. 6.*

Frames for Stockings. 7 & 8 *W. 3. c. 20. sect. 6.*

Hides raw. 13 & 14 *Car. 2. c. 7. sect. 5, 11.*

Horns unwrought. 7 *Fac. 1. c. 14. sect. 4.*

Metal not of *British* Ore. 5 & 6 *W. 3. c. 17. sect. 3.* except Copper Bars. By *British* for 14 Years, and thence to the End of the next Session. 12 *Ann. c. 18. sect. 4.*

Scouring Clay, Fulling Clay, and Fullers Earth, Sheep, and Sheep-Skins, with the Wool. *Vide* Wool.

Tallow. 18 *Eliz. c. 9. sect. 2.*

Tobacco-pipe Clay, (*vide* Wool).

White Ashes. 2 & 3 *Ed. 6. c. 26.*

Wool, Woollen-Yarn, Thrums, or any Thing of Wool not manufactured. *Vide* the Wool Article at large.

C H A P. IV.
Duties, and Goods.

Alamodes. Vide Silk.

Ale. Vide Beer.

Ammunition, Arms, and Gunpowder.

BY *Seet.* 12. of the Tonnage-Act, Gunpowder may be exported, when it does not exceed 5 *l.* the Barrel. By 1 *Jac.* 2. c. 8. No Arms, Ammunition, Gunpowder, or Utenfils of War, can be imported as Merchandize, without Licence from the King, under the Pain of Forfeiture of fuch Goods. And the Importer, or the Person in whose Custody they fhall be found, being convicted, fhall forfeit treble the Value of fuch Goods, a Moiety to the King, and the other to the Informer.

And 'tis made a *Premunire* to obtain and put in Execution, Letters Patent for the fole making or importing of fuch Goods, by Way of Merchandize. But furnifhing the King's Stores is excepted from this Penalty, and the Letters Patent are declar'd to be absolutely void.

Aquavita,

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Aquavitæ, and Arrack. Vide Brandy.*

Apples I have before treated of.

Ashes, Pot, Pearl and White.

Pot-Ashes, by the 8 *Sect.* of the *Act of Navigation*, must be imported in *British* shipping, &c. And by the 23 *Sect.* of the *Act of Frauds* they are prohibited from the *Netherlands* and *Germany*, under Forfeiture of them and the Ship.

White Ashes, by 2 & 3 *Ed.* 6. c. 26. are prohibited from being exported, being useful to the woollen Manufacture, under Forfeiture of Six Shillings and Eight-Pence for every Bushel; a Moiety to the King, and the other to the Informer.

By 10 & 11 *W.* 3. c. 21. *Sect.* 30. Pearl-Ashes of the Product of *Germany*, paying the Pot-Ashes Duty may be imported.

By 2 *W. & M.* c. 4. every Barrel of Pot-Ashes of Two Hundred Pounds Weight is to pay Eight Shillings Impost; and Wood, Weed, or Sope-Ashes imported, are to pay Six Shillings the Last, by 4 & 5 *W. & M.* c. 5. more than they are rated in the Book of Rates.

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Bengalls. *Wide East-India Goods.*

Bacon, Beef and Pork.

By the 18 *Car. 2. c. 2.* Bacon was prohibited to be imported, but by 5 & 6 *W. & M. c. 2. Sect. 4.* Four-Pence a Pound is laid upon it, and the Act of *Car. 2.* is repealed. By the *Tonnage-Act* when Bacon does not exceed Six-Pence a Pound, and Pork Six Pounds Ten Shillings the Barrel, and Beef Five Shillings the Barrel, they may be exported, but by 3 & 4 *W. & M. c. 8.* they may be exported free.

By the 8th Article of the *Act of Union*, Pork salted with foreign Salt, without the Mixture of *English* or *Irish* Salt, is entitled to Five Shillings a Barrel Drawback, and by 5 *Ann. c. 29. Sect. 8.* there is to be the same Allowance for Pork salted in *England*.

Concerning the Penalties for importing Beef and Pork, *vide* the Title *Cattle*.

Barras, Buckram, and Silessia Neckcloths,
vide Linen.

Beer. Ale.

By 35 *El. c. 11.* If Six Ton of Beer be exported by a Subject born, as Merchandize, he must leave here or import within Four Months Two Hundred of Clapboard, fit to make Casks of Three Foot Two Inches in Length, or else bring back and enter the same Casks, or other
sweet

Duties and Goods. 211

sweet ones to the same Quantity; but a Foreigner before shipping such Beer, must leave Two Hundred of Clapboards, or bring back the same or other Casks equally good. And if such Beer be shipped for *Ireland*, the same Quantity of Shafford-Board must be imported, under Forfeiture of the Beer for not complying with the Act. And no Beer or Beer-Eager, can be exported in Wine Casks and sold, under the Penalty of Ten Shillings for every Cask, except it be for the victualling any Ship or portable Vessel, or the King's Garrisons abroad.

By 18 *Car.* 2. c. 5. *Sect.* 6. Beer imported is to pay Ten Shillings a Ton Coinage Duty. And by 1 *W. & M.* c. 22. Beer and Ale, Cyder and Mum, may be exported as Merchandize at the proper Places, and within the usual Excise Hours, in the Presence of the Gauger or other sworn Officer, paying one Shilling a Ton Duty, and upon Certificate of the Quantity from the Gauger or other Officer to the Commissioners and Officers of Excise, the Excise shall be repaid within a Month after Exportation, but Three-Pence a Ton may be deducted for the Charge of their Officers; but if any Merchant or Master of a Ship, shall suffer such Liquor to be landed or put aboard another Vessel, they shall be forfeited, and the Penalty of 50*l.* shall be likewise recovered against them, a Moiety to the King, and the other to the Informer; and the Commissioners and Officers of the Customs are to allow the Masters of Ships in their victualling Bills no greater Quantity than what is necessary

P 4

for

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for the Number of Men, and is usually consumed by them in their Voyage.

Beaver-Skins and Wool.

The Duties by the several Subsidies and Imposts on each Beaver-Skin amounted to Sixteen-Pence, but by 8 Geo. c. 15. *Sett.* 13. Beaver-Skins are to pay but Six-Pence a-piece, and according to the Proportion that Six-Pence bears to Sixteen-Pence, are to be applyed to the several Subsidies and Imposts. Upon Exportation they are to draw halft the Duties inwards; and by *Sett.* 25. they are to be brought *directly* to *Great Britain* under Forfeiture of them and Ship, for the not doing so: By the old Impost of 2 *W. & M. c.* 4. For every Pound of Beaver-Wool cut and combed, except Wool cut and combed in *Russia*, and imported from thence in *English* Ships, Fifteen Shillings is imposed.

Bonelace, Bandstrings, Bugles, Cutwork, Imbroiderie and Fringe.

By 14 *Car.* 2. c. 13. All foreign Bonelace, Cutwork, Imbroiderie, Fringe, Bandstrings, Buttons or Needlework made of Thread or Silk, or either of them, were prohibited to be imported, under the Penalty of 100*l.* and any Person offering to sell them, was liable to the Penalty of 50*l.* with the Forfeiture of the Goods.

And the Justices of Peace might issue Warrants for the Search of such prohibited Goods:

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This Act was enforced by 9 & 10 *W.* 3. c. 9. but repealed, by 11 & 12 *W.* 3. c. 11. the Prohibition in *Flanders* being taken off from our woollen Manufactures.

And by the 5 *Ann.* c. 17. the Statute of 14 *Car.* 2. is repealed as to *Flanders* Laces, made of Thread, but subsists as to Lace made in the Dominions of the *French* King. By 11 & 12 *W.* 3. c. 3. *Seet.* 15. *English* Bonelaces, Needlework, Point or Cutwork, may be exported Duty-free.

Boots. Vide *Leather.*

Buttons.

Buttons made of Thread are prohibited, by 14 *Car.* 2. as has been above mentioned, and hair Buttons, and all foreign Buttons are likewise prohibited under the same Penalties for importing and selling as are comprized in the Act of 14 *Car.* 2.

Brandy, Aquavitæ, Arrack, Rum.

Vide 8 & 9 Sections of the *Navigation-Act*, concerning the Ships Brandy is to be imported in.

By the 18 *Car.* 2. c. 5. *Sect.* 6. Brandy and strong Waters imported are to pay Twenty Shillings a Ton for the Coinage Duty. And has an Impost of Two Shillings a Gallon on single, and Four Shillings a Gallon on double Brandy, by the 4 & 5 *W. & M.* And 'tis made subject to

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the Excise Collection; it will be proper to observe, that all Brandy was prohibited to be imported by the Act of 1 *W. & M. c. 34. Sect. 8.* which prohibited a Trade with *France*; but yet the Duty I just before mentioned was laid upon it. This the Parliament took Notice of, and declared the Duty could not be collected, because of the Prohibition's being still subsisting; and therefore they repealed that Clause. I mention this to shew the Sense of the Legislature, there being a Cause now depending in Judgment as I am informed, where this will be thought, I believe, a strong Case in Point. By the said Act 4 & 5 *W. & M.* No Brandy can be imported in Casks less than Sixty Gallons, under the Forfeiture of it, or the Value, half to the King, and half to the Informer, nor will any Drawback of the Impost be allowed on Exportation of it. I have before observed, that by 4 & 5 *W. & M. c. 5.* *French* Brandy single, is to pay Two Shillings a Gallon, and double Four, subject to the Excise Collection, and by 7 & 8 *W. 3. c. 20.* such Brandy single is to pay Thirty Pounds a Ton, and double Sixty, to be collected under the same Rules and Penalties as the Customs, and on Export has no Drawback.

By the 1 *Ann. c. 14.* If any Person shall Import, Land, or deliver out of any Ship or Boats any *French* Brandy before the Duties shall be paid or secured, or Licence from the Officer be had for so doing, such Person that shall do, or shall be aiding, or shall conceal the same when landed, shall forfeit not only the Brandy, but
double

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double the Value, one Moiety after Charges deducted to the King, and the other to the Informer. And if any Officers of the Customs or Excise shall connive at, or be concerned in such clandestine Importation, or shall neglect his Duty by concealing the same, or in not informing the Commissioners of the Excise or Customs, or shall compound without Licence, shall forfeit 500 *l.* to be divided as the other Penalty, and be made incapable of any Office in the Revenue.

By 5 *Geo. c. 11.* Brandy, Arrack, Rum, or strong Waters, could not be imported in any Ship or Vessel under Fifteen Tons. This by 6 *Geo. c. 13.* was extended to shipping of Thirty Tons. And by 8 *Geo. c. 18.* is further enlarged to oblige such Vessels importing these Liquors to be of the Burthen of Forty Tons, unless it be Two Gallons for each Sailor, under the Forfeiture of the Liquors, Ship, Boats, Tackle and Furniture; and such Vessels and Boats rowing with Four Oars, are to be broke up. A Moiety of these Penalties goes to the King, and the other to the Informer, after Charges of prosecuting, selling and burning being first deducted. But by 12 *Geo.* such Vessels and Boats need not be burnt, but may be used if the Commissioners think fit, and the Officer shall be paid his Share. And to ascertain the Tonnage of shipping, there is this Rule prescribed, by 6 *Geo. c. 21. Sect. 33.* to settle all Disputes and Differences that may arise on such Seisures. 'You must take the Length of the Keel within Board (so much as she treads on the Ground) and the Breadth with-

P 2

' in

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‘ in Board by the Midship Beam, from Plank to
 ‘ Plank, and half the Breadth for the Depth, then
 ‘ multiply the Breadth by the Depth, and the
 ‘ Product by the Depth, and divide the whole by
 ‘ Ninety-four, the Quotient will give the true
 ‘ Contents of the Tonnage.

By 6 *Geo. c. 21.* None of these Liquors exceeding a Gallon, shall be removed from Place to Place without a Permit from some, or one of the Officers of the Customs or Excise, certifying the Quality and Quantity of them, that the Duties have been paid on the Pain of Forfeiture. But by 8 *Geo. c. 18. Sect. 13.* No Retailers can receive, or any for their Use, even a Gallon of Brandy, Spirits or strong Waters without a Permit, under Forfeiture of it. And by 8 *Geo. c. 8. Sect. 11 & 12.* All Dealers in foreign Brandies and Spirits, are to keep them separate from *British* Spirits, and in distinct Cellars, else they are to forfeit Ten Shillings for every Gallon of *British* Spirits which shall be found in any Cellar with foreign Spirits, and likewise the Casks and Vessels. And if there be any Increase found of foreign Brandy, &c. above what the Officer left at his last Survey, such Increase shall be taken to be foreign Brandy, &c. for which no Duty has been paid, and the Quantity so increased, shall be forfeited, together with the Cask or Vessel, unless he proves he had mixed it with *British* Spirits of which the Excise-Officer had taken an Account, or with foreign Brandy brought in by Permit, or else Brandy condemned, and Notice given of it to the Officer of the Division of bringing it in. And
 by

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by 11 Geo. c. 30. Sect. 10. 'Tis a Forfeiture of treble the Value, if the Permit for these Liquors be not used within the Time, or in Default of not sending them away, in not returning it to the proper Officer from whom the Permit was had, before the Time limited in such Permit is expired.

And no Person can demand or take a Permit for these Liquors, without a Direction in Writing from the Owner, or his known Servant under the Penalty of Fifty Pounds, and in Default of that shall be imprisoned for Three Months without Bail or Mainprize. And by 6 Geo. c. 21. Sect. 13, 14. None of these Liquors can be brought into any Warehouse, Shop or Cellar, by any Dealer in such Liquors without Notice given to the Excise-Officer of the Division, and showing him a Certificate of the Duties being paid, or that they were condemned, &c. And this Cellar, &c. must be entered under Forfeiture of the Liquors, and the Vessels and Casks. And they can't be sold, or exposed to Sale, but in such Places entered, without forfeiting Forty Shillings for every Gallon. Having above a Hogshead of such Liquor makes a Dealer. And by this Statute for greater Expedition, if any of these Liquors be seized as forfeited, for not observing the Directions of this or any other Act, let them be *British* or Foreign, unless the Seizure be for unlawful Importation, and the whole Quantity does exceed Sixty-three Gallons, such Seizure may be determined in a summary Way, by the Commissioners of Excise in *London*; but if the Seizure be

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be out of the Limits of the Excise-Office in *London*, then by two neighbouring Justices of the Peace, and their respective Judgments shall be final, and the Forfeiture of the Liquors and Casks, shall be valid and confirmed, nor shall their Judgments be subject to an Appeal or *Certiorari*. And this Method is to be observed where Twenty Days have passed from the Seizure, and no Claim is made, and then the Officer that seized must, if 'tis in *London*, cause Notice in Writing, signed by the Solicitor of the Excise to be fixed upon the *Royal Exchange*, of his Design to have a Condemnation before the Commissioners. And if it be in the Country Proclamation must be made at the next Market-Town where the Seizure was made. And the Custom-House Officers, as well as those of the Excise may seize strong Waters and other exciseable Liquors, by 8 *Geo. c. 18. Sect. 24.* To avoid Repetition, I would refer the Reader to the Clauses of the several Acts of Parliament subjoined to the Statute of Frauds, where there are some more Particulars concerning these Matters. I should however take Notice, that by 3 *Geo. c. 4. Sect. 17.* All low Wines and Spirits carried coastwise, must have a Certificate from the Excise-Officer of the Duties being paid, else they are forfeited; half goes to the King, and the other to the Informer. By the 12 *Geo.* the Officers shall be allowed one full Third of the Money arising from the Sale of Brandy and other exciseable Liquors free from all Charges, observing the Directions of the Act, to give Notice to the next Officer of Excise, or Supervisor of

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of the District, within Forty-eight Hours after Seizure.

• *Books, Prints and Maps.*

Popish Books, by 3 *Jac.* 1. c. 5. *Seet.* 25. can't be imported under the Penalty of Forty Shillings for each Book, one Third to the King, another to the Informer, and the other Third to the Poor of the Parish where the Books shall be found. By the 10 *Ann.* c. 19. *Seet.* 32. Books, Prints and Maps imported, bound, or unbound are to pay 30 *per Cent.* of their real Value. But this was repealed as to Prints and Books, by 12 *Ann.* c. 5. And by 9 *Geo.* c. 19. *Seet.* 6. Bound Books imported, are to pay Fourteen Shillings a Hundred Weight, and this Duty is to be appropriated to the same Uses, as the former, that are taken away. By 4 & 5 *W. & M.* c. 5. unbound Books are to pay Four Shillings Impost for every Hundred Weight, reckoning One Hundred and Twelve Pounds to the Hundred. And by 10 *Ann.* c. 19. *Seet.* 63. Books printed at *Oxford, Cambridge,* or the Universities in *Scotland,* in *Latin, Greek,* Oriental or Northern Languages, shall on Export draw the Paper-Duties.

Pullion.

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Bullion. Vide Coin.

Butter and Cheese.

By 1 & 2 P. & M. c. 5. No Butter or Cheese could be exported without Licence, under Forfeiture of the Ship, and double the Value, &c. And the Tonnage-Act allowed an Export of them when Butter did not exceed Four Pounds Ten Shillings a Barrel, and Cheese Thirty Shillings the Hundred. But by 3 & 4 W. & M. c. 8. they may be exported Duty-free.

By 32 Car. 2. c. 2. Sect. 9. Butter and Cheese are prohibited to be imported from *Ireland*, under the Penalties of 20 Car. 2. c. 7. which gives a Forfeiture of the Ship within the Year after Importation, and of all the Goods, half to the Poor of the Parish where the Seizure is made, and the other to the Informer. And the Master, Mariners, and all aiding and assisting them, are to be committed to the Gaol of the County for Three Months without Bail. And all Persons willfully endeavouring to evade the Act, are to be guilty of a *Premunire*. *Vide the Article Cattle.*

Bushel.

The *Winchester* Bushel for Malt is to have a plain and even Bottom, being made Eighteen Inches and an half wide throughout, and Eight Inches

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Inches deep, according to the Exchequer Standard, by 13 & 14 *W. 3. c. 5. Sect. 28.* By 1 *Ann. c. 21. Sect. 9.* Sixty-five Pounds is to be a Bushel for Rock-Salt, and Eighty-four Pounds a Bushel for foreign Salt. And by 12 *Ann. c. 17. Sect. 11.* the Coal Bushel is to be made round with a plain and even Bottom, and to be Nineteen Inches and an half from outside to outside, and to contain one *Winchester* Measure, and one Quart of Water. And all Coal and Culm, chargeable by the *Winchester*, shall be so charged, and so sold and measured. And there is to be a Brass Bushel made, and kept in the Exchequer for a Standard.

Calicoes.

By 2 *W. & M. c. 4. Sect. 3.* Calicoes and all other *Indian* Linen, are to pay the Impost of 20 *per Cent.* And by 4 & 5 *W. & M. c. 5. Sect. 10.* a Piece of Calico is settled as to its Measure and Contents, that no Piece of it of the Breadth of one Yard and a Quarter or under, shall exceed Ten Yards in length, and no Piece above that Breadth, shall exceed Six Yards. And if any Piece shall exceed those Lengths, the same shall be rated according to the respective Length of Ten Yards, and Six Yards for each Piece, and pay in Proportion to this Admeasurement. Pintadoes or Calico Cupboard-Cloths not brought from *China*, or the *East-Indies*, pay for the Impost of 4 & 5 *W. & M. 5 per Cent.* By 11 & 12 *W. 3. painted or stained* Calicoes from the *East-Indies* were to pay a
fur

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further Duty of Fifteen Pounds *per Cent.* But by 11 & 12 *W. 3. c. 10.* they are prohibited to be worn or used, but under the Limitations of that Act, for which I refer the Reader to the Article of *East-India Goods.*

And by 12 & 13 *W. 3. c. 11. Sect. 14.* There is an Explanation of what is meant by Calicoes, which comprehends under it, not only all Calicoes, painted, stained, or died after the Weaving, but all such whereof the Yarn or other Materials, were painted, stained, or died, before the making of such Calicoes. By 3 & 4 *Ann. c. 4.* Besides the Impost on Calicoes, there is a Duty of 15 *l. per Cent.* on white Calicoes, which do not pay Duties as Muslins, to be ascertained upon the Sale at the Candle.

But by 7 *Geo. c. 20. Sect. 11.* the Importers of white Calicoes are indulged to give Bond with Condition to expose them to Sale within Three Years from the Importation, and they are to have the same Discounts as if the Duty had been paid within the Twelve-Month, which they were to do, by the 2 & 3 *An. c. 9.* to which the 3 & 4 *Ann.* refers. This Duty is to be kept distinct by the several Officers, and on Export is all drawn. By 12 *Ann. c. 9. Sect. 17, 18.* Calicoes and Linens printed here, can't be shipped to be entitled to the Drawback, before Notice be given to the Officers, when and where the Party will pack up the said Goods, and the Officer must take off the Stamps, and likewise must take Notice of the Kind and Quantity of such Goods, and return it to the Officer appointed by the Commissioners of the Customs without Fee

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Fee or Reward. And by 5 *Geo. c. 11. Sect. 15.* If such Calicoes are found on Land or Water, except on board a Ship in which they are to be exported, unmarked, they shall be forfeited, and the Person in whose Custody they shall be, shall forfeit Fifty Pounds, a Moiety to the King, and the other to the Informer, and such Goods recovered, shall not be delivered out till they have been marked or stamped. By 7 *Geo. c. 7.* Calicoes are forbid to be worn or used in Furniture, and to be sold, unless, for Transportation, but blue Calicoes are excepted out of the Act.

I shall observe here that Calicoes in the Exchequer have been adjudged to come within the word Linen, and to be so charged, with the Linen Duty.

China-Ware.

By 3 & 4 *Ann. c. 4.* *China-Ware* is to pay 12 *l. per Cent.* of the true Value after Sale by the Candle, and it can't be landed before Entry, and the Duty paid or secured to be paid according to the 2 & 3 *Ann. 6. c. 9.* after Sale by Auction, which must be within (* 3 Years,) for which Bond with Two Sureties must be given, or without Warrant for landing signed by the Commissioners, or other Officer, else it shall be forfeited, two Thirds to the King, and the other to the Informer. On Exportation the whole Duty is drawn back, observing the usual Form of swearing the Duty has been paid. This Duty is to be kept distinct. *Candles.*

* 7 *Geo. c. 20.*

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Candles.

By the Tonnage-Act when Candles do not exceed the Price of Five Shillings the Dozen Pounds, they might be exported, but by 3 & 4 *W. & M. c. 8.* they may be exported free; for the Rates on Tallow, and Tallow-Candles imported, *vide* the Impost of 2 *W. & M. c. 4. Sect. 36, 37.* As to the Duty and additional Duty on Tallow and Wax-Candles, I have before spoken of them. These Duties are to be kept distinct.

By 11 *Geo.* Tallow and Wax Chandlers are to enter their melting Houses, else they forfeit a Hundred Pounds, and if they make Candles without giving Notice to the proper Officer, they forfeit Fifty Pounds. If Candles be landed before Entry, and Duties paid, or without Warrant signed by the Officers, they shall be forfeited, a Moiety to the King, and the other to the Informer, by 8 *Ann. c. 9. & 9 Ann. c. 6.*

Cards and Dice.

By 9 *Ann. c. 11.* Cards imported were to pay Six-Pence a Pack, and Dice Five Shillings a Pair. But by 10 *Ann. c. 19. Sect. 155.* they are prohibited, and the 3 *Ed. 4. c. 4.* is revived.

Cattle,

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Cattle, Beefs, Veals, Porks, Muttons, and Horses.

By the 25 *H.* 8. c. 2. Beefs, Muttons, Veals and Porks, could not be transported without Licence, except for victualling of Ships, under Forfeiture of them; but by 22 *Car.* 2. c. 13. an Ox or Steer transported, is to pay Twelve-pence, and so may Heifers and Cows be transported, paying the like Sum; so may Hogs, paying Two-pence a-piece. And so may Horses or Mares be transported, paying Five Shillings Duty. Though by the 11 *H.* 7. c. 13. they could not be shipped without Licence, and this Duty is not taken away by the 8 *Geo.* c. 15. Sect. 7.

As to the Importation of them, by 15 *Car.* 2. c. 7. Sect. 13 & 14. for every Head of great Cattle imported, Twenty Shillings shall be paid, Ten Shillings to the Seizor or Informer, and Ten Shillings more for the Use of the Poor of the Parish, where the Seizure was made: And for every Sheep Ten Shillings was to be paid. But by 18 *Car.* 2. c. 2. The Importation of Cattle, Beef and * *Pork* is declared to be a Nuisance. And all great Cattle, Sheep, Swine, Beef and Pork, may be seized by *any Constable*, &c. and kept Eight and Forty Hours, till Proof by Oath be made by Two Witnesses before a Justice, that they were not brought from *Ireland*, or beyond Sea, except the *Isle of Man*: If they are brought from *Ireland*, or from beyond Sea, they are to be forfeited; half of which is

* *Vide Bacon.*

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to go the Poor of the Parish where the Seizure is, and the other to the Informer. But if they were not imported from *Ireland*, or from beyond Sea, they are to be delivered to the Owner. But the *Isle of Man* People may import to *Chester* Six Hundred Head of Cattle in a Year, provided they be their own Breed.

By 20 *Car. 2. c. 7.* Any *Inhabitant* may seize such Cattle, Beef and *Pork*, Sheep and Swine, and deliver them to the Constable, &c. to be kept as above, and if no Seizure be made in the Parish where such Cattle and Goods shall be first imported, then such Parish for every Default shall forfeit a Hundred Pounds, which shall be for the Use of the House of Correction within the County or Liberty where such Default happened; and the Ship with all her Tackle shall be forfeited by importing of these Cattle and Goods, or if any of the said Goods be put on Shore; and the Ship may be seized a Year after the Importation of them, and be sold; half of which is to go to the Use of the Poor where the Seizure was, and the other to the Seisor; and the Masters, Mariners, and all their Assistants may be apprehended by a Warrant from a Justice of the Peace, and be committed to Gaol for Three Months without Bail; and if there be any Fraud or Connivance in any Constable, &c. that such Cattle and Goods are suffered to pass, after the first Seizure, they may be seized by the Constable, &c. of another Parish, and he shall have the like Benefit; (and by 32 *Car. 2.* the Proof shall lie on the Owner.) Trial for any Thing done by any one in Pursuance of these

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these Acts must be in the proper County. And upon Nonfuit, Discontinuance, &c. Defendant shall have treble Costs. A Confederacy to evade this Act is made a *Præmunire*: This Act is enforced, by 32 *Car.* 2.c. 2. and extends to give every Person a Power to seize such Cattle and Goods, and who are to have the Benefit of such Seizures. But to prevent Frauds after Seizure and Conviction, the Cattle, &c. are to be killed; the Tallow and Hides shall be the Seizor's, and the Remainder of the great Cattle, Sheep and Swine, shall be divided among the Poor, by the Churchwardens and Overseers; and if the Seizors or Churchwardens fail in their Duty, they shall forfeit Forty Shillings for every great Cattle, and Ten Shillings for every Sheep and Swine; a Moiety to the Poor, and the other to the Informer, to be levied by Sale of the Offender's Goods, by a Justice's Warrant, and for want of such distress to be committed for Three Months.

Mutton and Lamb are likewise prohibited by this Act, and put under the same Penalties with the above-mentioned; and if *English* Cattle be mingled with *Irish*, to cover this Fraud, they too shall be seized and forfeited, and be divided as the others.

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Cinnamon. Vide *Spice.*

Cloves. Vide *Spice.*

Cochineal.

By 3 & 4 *Ann. c. 4. Sect. 8.* Cochineal is esteemed a dying Drug, and by 12 *Ann. Sess. 3. c. 18.* may be imported from *Spain* Duty-free.

Coals, Culm and Cynders.

By the 27th Rule of the Book of Rates, Coals exported from *Newcastle*, to any other Port, are to pay Twelve-Pence the Chalder. By 15 *Car. 2. c. 7. Sect. 10.* Coals exported to the Plantations, were to pay Twenty-Pence the Chalder *Newcastle* Measure, and Twelve-Pence the *London* Measure, in full of all Custom and Poundage. But by the 9 *Ann. c. 6. Sect. 5.* Two Shillings only a Chalder *Winchester* Measure, is to be paid for Coals shipped thither.

I have in general given an Account of the several Duties on Coals, to which I shall refer the Reader, but for Distinctness I shall take Notice, that by 8 *Ann. c. 4.* Coals from foreign Parts are to pay Three Shillings the Ton, containing Two Thousand Weight, each Hundred at 112*l.* And by the Chalder *Winchester* Measure, Four Shillings and Six-Pence; Coals coastwise pay by the Ton Two Shillings; by the Chalder, Three Shillings.

Culm

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Culm coastwise, the like Chalder 7d. $\frac{1}{2}$ Cinders made of Pit-Coal coastwise the like Chalder Three Shillings. This Duty is to be kept distinct, and to be collected according to the Directions, 4 *Ann. c. 6.* which for Coals and Culm, refers to 9 *W. 3. c. 13.* and for Cinders, to 10 & 11 *W. 3. c. 21.* Coals carried from *Sterling* to *Dunbar*, are not to pay by this Act of 8 *Ann.* The additional Duty, by 9 *Ann. c. 6.* which likewise refers to 9 & 10 *W. 3. c. 13.* is for Coals imported from foreign Parts, by the Ton, computing (as before) Two Shillings, by the Chalder (as before) Three Shillings, brought coastwise one Shilling and Four-pence by the Ton, and by the Chalder Two Shillings. Culm coastwise the Chalder Four-pence $\frac{1}{2}$ Cinders coastwise (except Charcoal) the Chalder, Two Shillings, Coals, &c. carried between *Sterling*, *Dunbar* and *Redhead* in the *Fryth* of *Forth* are exempted from this Duty. By *Sect. 54.* Coals used for melting Copper and Tin in *Devonshire* and *Cornwal*, shall draw back all the Duty they have paid: The Duties given by this Act are to be kept distinct. Aliens Duties are still payable on Exportation of Coals, being expressly excepted, by 25 *Car. 2. c. 6.*

By 6 *W. 3. c. 18.* Coals exported in foreign Bottoms, were to pay Ten Shillings the Chalder, and in *English* Three Shillings, this was continued by 11 *W. 3. c. 13. Sect. 8.* and likewise, by 6 *Ann. c. 22. Sect. 8.* But by 8 *Ann. c. 13.* the Duty of Three Shillings the Chalder was taken away, and by 9 *An. c. 6.* Twelve Shillings

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a Chalder is laid on Coals exported in foreign Ships, and Three Shillings is laid on every Chalder shipped in *British*-built. And by 12 *Ann. c. 9. Sect. 11.* continued for ever, by 6 *Geo. c. 4.* Five Shillings the Chalder *Newcastle* Measure, is laid on all Coals shipped in foreign Bottoms, for any Parts but the *Isle of Man, Ireland* or the Plantations, over and above all other Duties, and Three Shillings a Chalder, the same Measure in *British* Bottoms, and this Duty is to be kept distinct.

For the Coal-Bushel, vide Bushel.

By the 9 & 10 *W. 3. c. 13.* which is made the Model for collecting the Coal-Duty by the Statutes of Queen *Anne*, the Duties must be paid before landing, unless Bond be given; and due Entries must be made; or else if Bulk be broke without Payment, or Bond given, the Coals and Ship shall be forfeit. A Moiety to the King, and the other to the Informer. Meters and Weighers by writing under the Commissioners Hands sealed by them, shall be appointed, who are to certify to the Collector of this Duty in Writing the Quantity and Sorts of Coals, &c. under the Penalty of One Hundred Pounds. And if the Owner or Master of the Ship makes a false Entry, for every Chalder or Ton of Coals or Culm, he shall forfeit Ten Shillings over and above this Impost, and the Ship may be stopped for the Payment of it, and be sold to satisfy the Customs concealed, and reasonable Costs. But if after such Certificate by the Meter, the Importer

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ter shall within Six Days after the Ship's Delivery, make a Post-Entry, and pay the Duties, the Penalty shall be discharged. The Officers in each Port appointed to receive these Duties, and for weighing and measuring, shall keep Books, and enter the Money received, and all the Payments and Disbursements of the same, and keep a true Account of the Numbers of Chalders, and Tons of Coals and Culm.

By 8 *Geo. ch. 14. Sect. 14.* Coals carried from *Ellnfoot* to *Bank-end* in *Cumberland*, shall pay for such Carriage no other Duty than to make the *Eden* navigable, provided Bond be first given with Sureties, by the Owner or Master of every Vessel carrying such Coals once every Year, in a Penalty not exceeding Three Hundred Pounds, that all such Coals, put aboard by a Sufferance from the Officer, shall be landed in the Bay of the River *Eden*, and they are to bring a Return signed by the Officer of such landing them; Four-pence is to be paid for the Sufferance and Return, and Twelve-pence for the Bond to be divided as the Commissioners think proper.

Coin, Coinage, Money and Bullion, and Molten Silver.

The Coinage-Duties I have spoke of before.

By 25 *Car. c. 8. Sect. 7.* The Commissioners of the Treasury may allow the Officers, concerned in collecting the Coinage-Duties, Salaries

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ries out of them not exceeding Twelve-Pence in the Pound.

Bullion may be imported in *English* shipping from any Part by the *Navigation-Act*, and by 15 *Car. 2. c. 7.* Bullion and foreign Coin may be exported without paying any Duties or Fee, Entry of it being first made in the Custom-House.

But by 6 & 7 *W. 3. c. 17.* no molten Silver can be exported, unless it be stamped at *Goldsmiths-Hall* by the Wardens, or Certificate be had under the Hand of one or more of them, of Oath being made before him or them by the Owner of the Silver, that the same is lawful Silver, and that no Part before it was melted was current Coin, nor Clippings, nor Plate wrought here; and they are to take nothing for such Certificate, which they are to enter in a Book; and if any Person shall offer Silver melted to be marked, he must prove by his own and a credible Witness's Oath, that the Silver offered is lawful Silver, and that it was not current Coin, &c. else the Wardens may seize and detain such molten Silver, till Oath and Proof made; and the Custom-House Officers may seize molten Silver not stamped, or without Certificate, which must be shown the Commissioners before a Cocket is granted for shipping of it; a Moiety of such Silver seized goes to the King, and the other to the Officers; and in a Dispute about the seizing such Bullion shipped, whether it be foreign or not, the Proof shall lie on the Owner, that it was foreign and not melted down; and if Bullion
be

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be entered or shipped in another's Name not Owner of it, it shall be forfeited, a Moiety to the King, and the other to the Seisor or Informer.

By 7 & 8 W. 3. c. 19. Sect. 6. No Person shall ship any molten Silver or Bullion whatsoever, either in Bars, Ingots, Wedges, Cakes, Pina's, or in any other Form, unless a Certificate be first had from the Court of Lord Mayor and Aldermen of *London*, after Oath having been made before the said Court, by the Owner of such molten Silver or Bullion, and likewise by Two credible Witnesses, that the same and every Part was, and is foreign Bullion, and that no Part before the Melting was the Coin of this Realm, or Clippings thereof, nor Plate wrought here; which Oath the said Court is to administer, and strictly examine all such Persons as shall make such Oath, and likewise to grant a Certificate without Fee or Reward. And the Certificate shall contain the Name of the Owner of such Silver or molten Bullion, and of the Witnesses, the true Weight of such Silver; and an Entry shall be made of this Certificate in a Book to be kept on purpose, which Certificate shall be shown to Four at least of the Commissioners of the Customs, before any Cocket be granted for the Exportation of it; and such Certificate shall be entred by the Commissioners; and whosoever shall Ship any molten Silver or Bullion without Oath, Certificate, and Entry first made and obtained, as above, in such Case it may be seized by any one, and a Moiety shall go to the King,

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King, and the other to the Seisor; and the Owner shall forfeit double the Value of such Silver, a Moiety to the King, and the other to the Informer; and the Captain of the Ship, if she belong to a Subject, who shall knowingly suffer such Silver to be put on Board, shall forfeit to the Informer Two Hundred Pounds; but if such Ship belong to the King, then the Captain shall forfeit to the Informer Two Hundred Pounds, and shall lose his Employment, and be made incapable of any Office; and if any Commissioner or Officer of the Customs shall grant any Cocket for exporting any such Silver, before such Certificate first had, and Entry thereof in the Book as above, such Commissioner and Officer shall forfeit Two Hundred Pounds, and be made incapable of any Office; and in case of Seizure and Dispute, whether such Silver be Foreign, &c. the Proof shall lie on the Owner or Claimer.

By the 27 *Ed. 3. c. 14.* None could carry out the Old *Sterling* but Merchant-Strangers, but all might the new Gold and Silver. And by 5 *R. 2. c. 2. & 2 H. 4. c. 5.* if the Searcher find Gold or Silver Coin, or in Mass, in the keeping of any one, that is passing, or upon his Passage in any Ship or Vessel to go out of Port without the King's special Licence, all that Gold and Silver shall be forfeit to the King, saving his reasonable Expences, which he shall be bound to confess after he is warned by the Searcher, else all the concealed Money shall be forfeit. But Merchant-Strangers, that laid out half the Money they had taken, upon our Manufactures, might
carry

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carry out the other half in Money. But by 2 *H. 6. c. 6.* the Exportation of Gold and Silver is forbid under Forfeiture of them. Except it be to ransom Prisoners, and to pay Soldiers, and to buy *Scotch* Goods; one Fourth of which should go to him who discovered it, and Merchant-Strangers were forbid to export them, and likewise to give Security in Chancery for one another, that it should not be done.

Coffee, Chocolate and Tea.

By 10 *Geo. c. 10.* All the Duties are taken away from Coffee, Chocolate and Tea, but the Old and New Subsidies, and the additional Impost of the 4 & 5 *W. & M. c. 5.* which lays 5 *per Cent.* on all Goods charged by the Book of Rates.

By 6 & 7 *W. 3. c. 7.* Cocoa Nuts from the Plantations paid Two Pounds Sixteen Shillings for every 112 *l.* and from other Places Four Pounds Four Shillings. Cocoa in the Paste Two Shillings a Pound, and Chocolate one Shilling. Coffee paid Six-pence the Pound, and Tea from the Place of its Growth one Shilling, from other Places half a Crown, and the like Sum was further charged on them by 3 & 4 *An. c. 4.*

By 10 *Ann. c. 26.* Coffee was to pay a Shilling a Pound, and Tea from the *East-Indies* 2 *s.* a Pound, and from other Places Five Shillings. But a Licence under such Restrictions might be had formerly to import Tea from a Place not of its Growth, which is taken away, by 7 *Geo. c. 20.* Nor can Tea, by 11 *Geo. c. 30. Sect. 7.* that has been regularly imported hither
and

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and exported, be after returned and imported from any Place but that of its Growth, under Forfeiture of such 'Tea, half to the King, and half to the Informer.

But the several additional Duties on Coffee, Tea and Chocolate, have been repealed, by 10 *Geo.* as I before observed, and Inland Duties are imposed on them, on Coffee Two Shillings a Pound, upon Tea Four Shillings, and Chocolate Eighteen-pence ; but this must be understood of Chocolate made up here, for there is a Prohibition on, and Forfeiture of all ready-made Chocolate with double the Value, together with the Casks and Package. But however upon the Importation of such Goods, the Subsidies and Impost are still to be paid, or secured according to the respective Acts of Parliament. And they must be entred and put into a Warehouse to be approved of by the Commissioners of the Customs, at the Importer's Charge ; and what is for home Consumption, is to pay the Inland Duties, and what is to be exported, is to be delivered out on Security given for Exportation; and all the Duties, but half the Old Subsidy, is to be repaid ; *vide Sections 36, & 37.* And because the Subsidies and Impost on these Goods were payable according to the Value set upon them by the Importer's Oath, therefore there is a new Valuation made, and Rate set on Coffee and Cocoa Nuts, by this Statute of 10 *Geo. c. 10. Sect. 48.* according to which they are now to pay these Duties; Coffee is rated at Seven Pounds the Hundred-Weight, at 112 lb. to the Hundred, and

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and Cocoa-Nuts at Fifty Shillings the Hundred-Weight, at 112 *lb.* to the Hundred. Assaulting or opposing the Officers in the Execution of this Act will subject the Party to the Penalty of Fifty Pounds. This being the Substance of this Act so far as it relates to the Customs, It would be improper to say any Thing further here, because it belongs to another Collection and Province, for which this Treatise is not designed; but we must not forget to observe that all unrated *India* Goods, are by 7 *Geo. c.* 20. to be sold within Three Years by Auction, and they are to pay according to their gross Value after Sale; and Tea is unrated; and therefore the Value is to be so estimated, and the Subsidies and Impost to be paid accordingly; but for this I refer the Reader to the Title of *East-India* Goods, where all these Matters will be more fully handled.

I would observe here, that by 12 *Geo.* the Officers that seize Tea and Coffee, shall have one full Third of the Profits arising by the Sale of them, free from all Charges of Condemnation and Sale, on giving Notice within Forty-eight Hours after the Seizure, to the Supervisor of the District, or the next Officer of Excise; and Tea not worth Five Shillings the Pound shall be burnt, and the Officer shall receive a Sum not above Eighteen-pence for each Pound. And it must be remembered, that by the 5 *Geo. c.* 11. *Sect.* 10. Coffee must be exported in the original Bale, or in one containing the same Quantity, or one not holding less than Four Hundred Weight

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Weight, with the same Marks and Numbers it was entred, except it be for *Ireland*, or the Colonies.

Cordage. Vide Naval Stores.

Copper, Iron, and Mundick Metal.

By the Impost of 1692. 4 & 5 *W. & M. c. 5.* Every Hundred-Weight of Copper called Rose, Brick, Copper-Coin, and all cast Copper, containing One Hundred and Twelve Pounds to the Hundred-Weight, is to pay Seven Shillings and Six-Pence more than what is charged in the Book of Rates. And for every Hundred-Weight, containing 112 *lb.* Part wrought as Plates, Bars, Rods, or raised, Twelve Shillings and Six-pence, and for every Hundred-Weight of Copper fully wrought, Seventeen Shillings, and Six-pence more than 'tis rated in the Book of Rates.

By 5 & 6 *W. & M. c. 17.* Iron and *Mundick* Metal may be exported, and the 28 *Ed. 3. 33 H. 8.* and 2 *Ed. 6. c. 37.* are repealed, which prohibited the Exportation of them. But the Statute of King *William* has a Proviso, that Pot-Metal, Gun-Metal, or Shruff-Metal, or any old Metal, or any Mixture therewith, or of any Copper, or other Metal than what is made of *English* Ore only, shall not be exported. But by 12 *An. c. 18.* This Clause was repealed as to Copper, by reviving for 14 Years the Clause in 9 & 10 *W. 3. c. 26. Sect. 19.* which gave leave to export foreign Copper imported, and which was by that Act on Export to draw all Duties.

But

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But there is in the 12 *Ann. c. 18.* a Restriction as to the Drawback, that the Copper entitled to Drawback on Exportation must be such Copper only as was imported from the *East-Indies*, and the Coast of *Barbary*. By 8 *Geo. c. 18. Sect. 22.* The Plantation Copper must be brought home, and is put under the Regulation of the *Navigation-Act*, and can't be sent to foreign Markets.

Iron, by the 2 *W. & M. c. 4.* is to pay the Impost for every Ton of it wrought or unwrought, imported from foreign Parts in any other Vessel than what is *English*-built, and whereof the Master and three Fourth of the Mariners at least are *British*, Thirty Three Shillings; and for every Ton of such Iron imported, in such *British*-built Ship, and so navigated, Three and Twenty Shillings over and above what it is charged in the Book of Rates; and Iron slit into Rods for every 112 *lb.* Five Shillings. Drawn or hammered less than three Fourths of an Inch Square, and all other Iron Wares manufactured, the 112 *lb.* 5 *s.* And the same Duty is laid on all Iron, and Iron Wares, from *Ireland*, by the 4 & 5 *W. & M. c. 4.* But this is repealed as to Bar-Iron, and slit Rod-Iron from *Ireland*, by 7 & 8 *W. 3. c. 10. Sect. 17.* By 2 & 3 *An. c. 9. Sect. 12.* No Drawback is allowed on Export of any Wares made of wrought Iron or Steel in foreign Parts, and imported hither.

By 2 & 3 *Ed. 6. c. 37.* Brass, Copper and Bell-Metal, cannot be carried from Port to Port without Bond, being given of double the Value, and

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and Ten Pounds for every Thousand-Weight; for its true Discharge; and the Weight must be discovered to the Customer, who shall lose his Place for taking such Bonds without Date, and the Value of the Metal. But *Qu.* since 5 & 6 *W. & M.*

Cotton, Ginger, Indico, Sugar and Melasses.

For the bringing these Commodities of the Plantations to *Great Britain*, or some other of the Colonies, I beg Leave to refer the Reader to the 18th Section of the *Navigation-Act*, and my Notes there.

By the 4 & 5 *W. & M. c. 5.* Cotton Manufactures unmixt, except Dimity not brought from the *East-Indies* or *China*, is rated every Twenty Shillings Value one Shilling, but they are not within 3 & 4 *Ann. c. 4.* to pay the white Calicoe Duties, and by 7 *Geo. c. 7.* Stuffs made of Cotton and stained, are prohibited to be worn.

By 25 *Car. 2. c. 7.* Cotton-Wool is to pay a Half-penny a Pound, *Indico* is to pay Two-Pence a Pound, white Sugar for every Hundred and Twelve Pounds Five Shillings, brown Sugar and *Muscavadoes* Eighteen-Pence for every One Hundred and Twelve Pounds, and Ginger is to pay for every Hundred and Twelve Pounds one Shilling. But by 9 & 10 *W. 3. c. 23. Sect. 11.* Ginger of our Plantations which is rated in the Book of Rates at Sixteen-Pence the Pound, is to pay for every Hundred-Weight a Shilling, and for the New Subsidy a Shilling. *Indico* by the Impost of 4 & 5 *W. & M. c. 5.* is rated to pay from foreign Plantations Four-Pence

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Pence the Pound, and Half as much from the *British*, more than what it is rated at in the Book of Rates. But being reckon'd a dying Drug by 3 & 4 *Ann. c. 4. Sect. 8.* it is exempted from all Duties inwards by 8 *Geo. c. 15.* But on Export it pays Six-pence in the Pound, according to what it is there rated, which is Three Shillings and Four-Pence the Pound-weight: As to Sugar from our Plantations in *America*, there was an Impost laid on it as well as Tobacco in 1 *Jac. 2.* but this was after dropp'd; it draws back on Exportation all the new Subsidy Duties of 9 & 10 *W. 3. and 2 & 3 Ann.* and 3 & 4 *Ann.* And it is excepted out of the Charge on Grocery Wares by 2 *W. & M. c. 4.* And by 9 & 10 *W. 3. c. 23. Sect. 9.* upon exporting Brown Sugar refined here, Three Shillings is to be repaid for every Hundred-weight, Oath being first made that such Sugar was produced from Brown and Muscadoe-Sugar, and that the Party believes it was imported from our Colonies in *America*, and that the Duties have been paid, and that the same was duly exported; and this on the Searcher's Certificate and other Requisites perform'd, entitles the Exporter, as I said, to Three Shillings for every Hundred-weight. And by 2 & 3 *Ann. c. 9.* for the greater Encouragement, Brown Sugar refined here is to draw back one Shilling more for every Hundred-weight, amounting in the Whole to Four Shillings. By the 8 *Geo. c. 4. Sect. 6.* the Four Sugar-houses in *Scotland* are to pay the like Duties with other Subjects; and
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their Privilege and Exemption which they claim'd, and was saved to them by the Sixth Article of the Union-Act, is wholly taken away and repeal'd. By the 23d Section of the Act of Frauds, Sugar, as it is a Grocery-Ware, is prohibited from the *Netherlands* and *Germany*, under Forfeiture of it, and the Ship. *Vide* the 8th Section of the Navigation-Act. For Melasses see the 18th Section of the Navigation-Act. Melasses not of our Plantations pays for every 112 lb. Eight Shillings by 2 *W. & M. c. 4. Sect. 35.*

Corn.

Wheat, Malt, Beans and Pease, Rye, Oats, &c.

By the 1 & 2 *Ph. & Mar. c. 5.* Corn was prohibited under severe Penalties to be exported without Licence, unless it was at such and such low Prices. And so it was by 25 *H. 8. c. 2.* and by the Tonnage-Act Liberty was given to export it when it was sold for the Sums there stated; but by the 11 & 12 *W. 3. c. 20.* all Duties on Exportation are taken off from Wheat, Rye, Barley, Malt, Beans, Pease, and other Sorts of Grain and Corn whatsoever, ground or unground, and from Bread, Bisket and Meal. And by the 1 *W. & M. c. 12.* There is a Bounty given for exporting Corn, when Malt and Barley, *Winchester* Measure, shall be at 24 Shillings the Quarter, Rye at 32 Shillings, Wheat at 48 Shillings a Quarter. (*Note, By Northey*

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Northey Attorney General, The Bounty is due from the Price when the Corn is shipp'd, and not from the Entry of it).

The Exporter shipping them in *British* Ships, and navigated by a Master and two Thirds of the Sailors *British*, and on bringing a Certificate attested by the Oath of a credible Witness, containing the Quality and Quantity of the Corn so shipp'd, and giving Bond to export it, in the Sum of 200 *l.* for every Hundred Ton of Corn, shall receive this Bounty, for every Quarter of Barley or Malt, ground or unground, Half a Crown; for every Quarter of Rye, ground or unground, Three Shillings and Six-Pence, and for every Quarter of Wheat Five Shillings, to be paid presently, without any Fee or Reward. And on proper Certificate return'd from abroad from the chief Magistrate of the Place, or under the Hands and Seals of Two *British* Merchants, that the Corn was there landed, or on Proof it was lost or taken, the Bond is to be deliver'd up, and cancell'd without Fee, and the Money so paid by the Custom-house Officers, is to be allow'd them in their Accounts; and if the Collector has not Money enough, he must certify to the Commissioners of the Customs, who are to take Care of the Payment of this Bounty without Fee or Reward, by 12 *Ch* 13 *W.* 3. c. 10. *Sect.* 91. Oatmeal and Bigg, by 5 *Ann.* c. 29. *Sect.* 10. is to have the same Allowance on Export from any Port in *England*, as Oatmeal exported from *Scotland*, which by the *Union-Act*, Article the 6th, amounts to Two Shillings

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and

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and Six-Pence, when Oats are at 15 Shillings *Sterling* the Quarter; but then the Exporter by 5 *Ann.* must give a Bond of Ten Pounds for every Ton of Oatmeal so exported, the Ton containing 2000 Weight; and the same for every 40 Bushels of Beer or Bigg: And by this Act, *Seet.* 15. Malt made of Wheat shall receive 5 Shillings the Quarter, be it ground or unground. As to the Duties to be paid on the Importation of Corn and Grain, by the 15 *Car.* 2. c. 7. when the Prices at the Port of Importation do not exceed the Rates following, *viz.* The Quarter of Wheat Eight and forty Shillings; the Quarter of Barley or Malt, Eight and twenty Shillings; the Quarter of Buck-Wheat, Eight and twenty Shillings; the Quarter of Oats, Thirteen Shillings and Four-Pence; the Quarter of Rye, Two and thirty Shillings; the Quarter of Pease or Beans, Two and thirty Shillings current *English* Money; there shall be paid for the Custom and Poundage of every Quarter of Wheat, Five Shillings and Four-Pence; and for every Quarter of Rye, Four Shillings; and for every Quarter of Barley or Malt, Two Shillings and Eight-Pence; and for every Quarter of Buck-Wheat, Two Shillings; and for every Quarter of Oats, one Shilling and Four-Pence; and for every Quarter of Pease or Beans, Four Shillings. But by 22 *Car.* 2. c. 13. There is another Regulation made in these Duties when Corn is at something a higher Price and is imported. When Wheat is at Fifty-three Shillings and Four-Pence the Quarter, Sixteen Shillings Custom is to be paid for each Quarter,

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Quarter, and when 'tis above that Price, and not above Four Pounds the Quarter, then Eight Shillings a Quarter. When Rye is at Forty Shillings the Quarter, Sixteen Shillings is to be paid for each Quarter: For Barley and Malt, at Thirty-two Shillings the Quarter, the like Sum of Sixteen Shillings is to be paid; for Buck-Wheat, at Thirty-two Shillings, the like Sum; for Oats, at Sixteen Shillings the Quarter, Five Shillings and Four-Pence a Quarter is to be paid. For Beans and Pease at Forty Shillings the Quarter, Sixteen Shillings a Quarter shall be paid; each Quarter is to contain Eight Bushels, and each Bushel Eight Gallons. *French* or Pearl Barley pays Five Shillings a Hundred-Weight, tho' it pays Duty beside as a Drug. For the Bushel of Corn, *vide* Title *Bushel*.

By 1 *Fac.* 2. c. 19. The Justices of the Peace are to determine at their Sessions at *Easter* and *Michaelmas*, by the Oaths of Two honest and substantial Men, not Merchants or Factors, nor interested in the Corn imported, who have a Freehold of Twenty, or a Leasehold of Fifty Pounds a Year, the several and respective Prices of Corn and Grain. And these Prices are to be certified with the Oaths in Writing to the King's Chief Officer and Collector, at each Port, and this must be hung up at the Custom-house, and by this Certificate, Corn shall pay Duty. The Lord Mayor and Aldermen of *London*, and Justices at their Quarter-Sessions, are to do the same in *April* and *October*.

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By

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By 1 *Ann. c. 26.* No Cocquets or Bonds shall be required by any Officer from any Master of such Hoys and Vessels, carrying Goods to or from any Place within the Port of *London*, that is to say, from *London-Bridge* to the supposed right Line, from the Point call'd the *North Foreland* in *Kent*, unto the Point call'd the *Naes*, including so much of the Ports of *Sandwich* and *Ipswich*, and their Members, as are within the said Limits for any such Corn, Grain, Meal, and other Goods as are free of Duty on Exportation. But they may pass by Transfers, for which there shall be paid Three Shillings and Five-Pence, to be distributed in due Proportion among the proper Officers; and when such Corn and Grain does not exceed Fifty Quarters, only one Shilling and Eight-Pence Half-penny is to be paid.

By the 6 *Geo. c. 21. Sect. 4.* If any unmalted Oats or Barley shall be found among Malt shipp'd, or to be shipp'd for Exportation. The Party offending shall forfeit Five Shillings a Bushel. *Vide* the 8th Section of the *Navigation-Act.*

By 12 *Geo.* Malt for Exportation is to pay no Duty, and to have no Drawback, and when 'tis fully made, 'tis to be Ware-housed after it has been measured in the Presence of the Officer of the Division, at the Expence of the Proprietor. And the Officer is to have a Key to the Ware-house, or else it is to be shipp'd directly. And the Officers are not only to attend the Measuring the Corn, but continue aboard till the

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the Ship is clear'd the Port: And 'tis the Forfeiture of Five Shillings a Bushel not to give Forty-eight Hours Notice to the Officer of the Port, of the Day and Hour when the Malt is to be shipp'd, and to mention the Ship's Name, and likewise, if such Malt enter'd for Exportation shall not be exported in Nine Months. When any Malt so ware-housed is to be removed to some Port, the Quantity and Port must be mention'd to the Officer Forty Hours before Removal, and he is to attend and see it measured, of which an Account is to be kept, and Certificate given to the Officer of the Division, whither 'tis to be removed; and this Certificate must express the Quantity, the Proprietor's Name, and the Division, and must be sign'd, and must be filed by the Officer by whom it is deliver'd: During the Time of Shipping of Malt, while no Goods are putting aboard, the Hatches must be shut, and one Key is to be kept by the Officer.

Malt made in *Scotland*, not to be consumed there, and to be brought to *England*, shall be enter'd with the Officer of the Port, and Six-Pence a Bushel paid before Landing, unless there be a Certificate it has paid Three-Pence a Bushel in *Scotland*, and then that shall be allow'd; if 'tis brought by Land, it must be carried through *Berwick* or *Carlisle*, and there entered, and the Six-pence there paid, unless the Three-Pence, as above, has been paid in *Scotland*; otherwise the Malt is forfeited, Half to the King, and Half to the Informer.

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Currans.

By the *Navigation-Act*, *Seet*. 8. Currans of the Growth of the Country belonging to the *Ottoman* Empire, must be imported in *English*-built Ships, or those of that Country, or of the usual Ports of Exportation, &c. under the Penalties there mention'd. By the 6th Rule of the Book of Rates, every Exporter of Currans who has paid the Duty, shall draw back, if he be a *British* Subject, all the Duty but Eighteen-Pence for every Hundred-Weight, and an Alien shall draw all but Two and twenty-Pence Half-penny for every Hundred.

By 2 *W. & M.* c. 4. *Seet*. 13. They are to pay 5 *per Cent.* more than they are charg'd with in the Book of Rates, but this is reduced to Fifty Shillings by 4 & 5 *W. & M.* c. 5. *Seet*. 10. They are not to pay the Two Third Subsidy of 3 & 4 *Ann.* c. 5. if imported in *English*-built Ships duly navigated; and this Exemption is extended to Currans imported in *Venetian* Ships, by 4 *Ann.* c. 6. *Seet*. 3.

Cyder, and Cyder-eager. Vide *Mum.*

Drugs, Dying Goods, and Dying Woods.

There is an Appointment by a Rule in the Book of Rates, under the Head *Drugs*, by which all *Drugs* imported directly from the Place of their Growth in *English*-built Shipping,

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ping, shall only pay one Third of what they are rated at there.

But the Rule in the Book of Rates was alter'd by 8 & 9 *W. 3. c. 34.* And Drugs, if they be not dying Drugs, are to pay the old Subsidy, according to the first Rating of them in the Book of Rates. And if they be not imported from the Place of their Growth, and in *British*-built Shipping they are to pay treble the Value as they stand in the Book of Rates, except Jesuits Bark, *Sarsaparilla*, Balsam of *Peru* and *Tolu*, and other Drugs of the Growth of *America*, which by 7 *Ann. c. 8. Sect. 12.* may be imported from our Plantations, tho' not the Place of their Growth. But Drugs pay the new Subsidy of 9 & 10 *W. 3. c. 23. Sect. 5.* according to the Rule of the Book of Rates, which is one Third only of their respective Rates. But then they must be imported in *British*-built Ships directly from the Place of their Growth. Drugs by 2 *W. & M. c. 4.* are to pay *Ten per Cent.* impost, except Liquorise, which by *Sect. 43.* is to pay for every 112 *lb.* Eighteen Shillings and Eight-Pence, more than what it is rated at in the Book of Rates, and Liquorise-Powder, for every 112 *lb.* pays Seventeen Shillings and Four-Pence.

By 3 & 4 *Ann. c. 4.* Dying Drugs are excepted from the Payment of the Duties given by that Act, which are *Ten per Cent.* on rated Drugs; and on unrated *Four per Cent.* according to the Value of them, on the Importer's Oath. (But by 11 *Geo. c. 7.* All Drugs are rated

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ted but the *East-India* Drugs; and these are to be valued, and to pay the Duty according to their Price, after Sale by the Candle, in Pursuance of the Directions of the 2 & 3 *Ann. c. 9.* which see under the Title of *East-India* Goods). On Export this Duty is all drawn back. And to ascertain what are dying Drugs and Goods the Act enumerates them. *Agarick, Allom* of all Sorts, *Annotto, Antimony, Aqua fortis, Archelia*, or *Spanish Weed, Argol, Arsenick, Bay-berries, Brazilletto-wood, Brazil-wood, British-berries* from the Plantations, *Cake-lack, Cassumba, Cochineal, Copperas* of all Sorts, *Cream of Tartar, French-berries, Fustick, Galls, Grains of Portugal* or *Rota, Grains of Sevil* in *Berries, Gum Arabick, Gum Seneca, Indico* of all Sorts, *Isinglass, Litharge* of all Sorts, *Litmus, Logwood, Madder* of all Sorts, *Madder-Roots*, or *Rubea Tinctorum, Nickerago-wood, Orchal, Platain, Pomegranate-Pills, Redwood, Safflore, Sal-Armoniack, Sal-Gem, Sal-Petre, Sapan-wood, Saunders-red, Senna, Shumack, Slick-lack, Turnsole, Verdigrease, Volonia-grain*, or *Scarlet-powder, Weld, Woad*. *Senna* was reckon'd a dying Drug, but by 1 *Geo. c. 43. Sect. 3.* 'tis considered as a medicinal Drug. But by 8 *Geo. c. 15. Sect. 10.* All Sorts of Drugs and other Goods therein particularly mention'd, which are used for Dying, may be imported Duty-free, the Party duly entring them at the Custom-house, and landing them according to Law, else they are to pay all Duties. But *Salt-Petre* remains still chargeable, for 'tis excepted.

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excepted. The Drugs and Goods mention'd in the 8th of Geor. are, *Agarick*, *Annotto*, *Antimonium Crudum*, *Aqua fortis*, *Argol*, *Arsenick*, *Bay-berries*, *Brazil-wood*, *Brazilletto-wood*, *Cochineal*, *Cream of Tartar*, *Fustick*, *Galls*, *Gum Arabick*, or *Gum Seneca*, *Indico* of all Sorts, *Isinglass*, *Litmus*, *Logwood*, *Madder* of all Sorts, *Madder Roots*, *Nicaragua-wood*, *Orchal*, *Orchelia*, *Pomegranate-Pills*, *Red-wood*, *Safflower*, *Sal-Armoniack*, *Sal-gem*, *Sappan-wood*, *Red Saunders*, *Shoemack*, *Sticklack*, *Turnsole*, *Valonia*, and *Verdegrease*; but upon Exporting them again, there shall be paid for every Twenty Shillings Value, the Sum of Six-Pence, according to the several Rates and Valuations here fix'd, on these Commodities. *Agarick*, trimm'd or pared, the Pound-weight, Six Shillings and Eight-Pence.

Agarick, rough and untrimm'd, the Pound-weight, one Shilling and Eight-Pence.

Annotto, the Pound-weight, one Shilling.

Antimonium Crudum, the Hundred-weight, containing One hundred and twelve Pounds, Six Shillings and Eight-Pence.

Aqua fortis, the Bottle, containing Four Gallons, Two Pounds Five Shillings, and after that Rate for a greater or lesser Quantity.

Argol, the Hundred-weight, containing One hundred and twelve Pounds, one Pound Three Shillings and Four-Pence.

Arsenick, the Pound-weight, one Penny, and one Third Part of a Penny.

Bay-

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Bay-berries, the Hundred-weight, containing One hundred and twelve Pounds Four Shillings Five Pence, and one Third Part of a Penny.

Brazil, or *Fernamback-wood*, the Hundred-weight, containing One hundred and twelve Pounds, One Pound Fifteen Shillings.

Braziletto or *Jamaica-wood*, the Hundred-weight, containing One hundred and twelve Pounds, one Pound one Shilling and Eight-Pence.

Cochineal, the Pound-weight, Six Shillings and Eight-Pence.

Cream of Tartar, the Hundred-weight, containing One hundred and twelve Pounds, Forty Shillings.

Fustick, the Hundred-weight, containing 112 lb. Five Shillings.

Galls, the Hundred-weight, containing 112 lb. Forty Shillings.

Gum Arabick or *Gum Seneca*, the Hundred-weight, containing 112 lb. Ten Shillings.

Indico of all Sorts, the Pound-weight, Three Shillings and Four-Pence.

Isinglass, the Hundred-weight, containing 112 lb. one Pound Thirteen Shillings and Four-Pence.

Litmus, the Hundred-weight, containing 112 lb. Twenty Shillings.

Logwood, the Hundred-weight, containing 112 lb. Forty Shillings.

Madder of all Sorts, the Hundred-weight, containing 112 lb. one Pound Ten Shillings.

Madder-Roots, the Pound-weight, Four-Pence.

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Nicaragua-wood, the 'Tun-weight, Eight Pounds.

Orchal, the Hundred-weight, containing 112 lb. Forty Shillings.

Orchelia, the Hundred-weight, containing 112 lb. Twenty Shillings.

Pomegranate-Pills, the Hundred-weight, containing 112 lb. Thirteen Shillings and Four-Pence.

Red-wood or *Guinea-wood*, the Hundred-weight, containing 112 lb. One Pound Ten Shillings.

Safflower, the Pound-weight, one Shilling.

Sal-Armoniack, the Pound-weight, Six-Pence; and two Third Parts of a Penny.

Sal-gem, the Pound-weight, Two-Pence, and two Third Parts of a Penny.

Sapan-wood, the Hundred-weight, containing 112 lb. Ten Shillings.

Red Saunders, the Hundred-weight, containing 112 lb. One Pound Six Shillings and Eight-Pence.

Shoemack, the Hundred-weight, containing 112 lb. Thirteen Shillings and Four-Pence.

Sticklack, the Pound-weight, Four-Pence.

Turnsole, the Pound-weight, Two-Pence; and two Third Parts of a Penny.

Valonia, the Ton-weight, Seven Pounds.

Verdegrease, the Pound-weight, Six-Pence; and two Third Parts of a Penny.

I have taken Notice that by the 11 Geo. c.7. All Drugs are rated, but those of the *East-Indies* which are particularly excepted, and which

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which must pay Duty according to the gross Price, after Sale by Auction: And therefore it will be proper here to specify and distinguish the unrated Drugs, which the Statute of 3 & 4 *Ann. c. 4. Sect. 8.* sets down and enumerates, because as to them this Statute is still in Force.

By unrated Drugs are meant.

Balsam of Copavia, Brugiata, Callabassa, Cassena, Chimical Preparations of all Sorts, Chimical Salts of all Sorts, Clove Bark, Feechia, Grana Germanica, Gum Mountjack, Jessamine Ointment, Jesuits Bark, Lapis Hyacintha, medicinal Drugs of all Sorts, Oil of Anniseeds, Oil of Carraway-Seeds, Oil of Cinnamon, Oil of Cloves, Oil of Copavia, Oil of Juniper, Oil of Lignum Rhodium, Oil of Peony, Oil of Sassafras, Physical Oils of all Sorts, Pomatum, Sal Tamarisca, Snakeroot, Terra Dulcis, Turpentine of Germany.

By the 10 *Ann. c. 26.* Drugs, except *Turpentine* from the Plantations, and dying Drugs were charg'd with an additional Duty of Twenty *per Cent.* But this by 11 *Geo. c. 7. Sect. 9.* is taken away and repeal'd. *French* or Pearl Barley pays as a Drug.

Note, That if the Drugs be imported from *France*, and be not dying Drugs, they are to pay the Impost of 4 & 5 *W. & M. c. 5.* of Twenty-five *per Cent.* but then they do not pay the Impost of 1690, 2 *W. & M.* having been prohibited by the General Law against all

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French Goods, as Mr. *Carkeſſe* obſerves, to whom the World is much obliged for his uſeful Works. And they pay the ſecond Twenty-five *per Cent.* by the 7 & 8 *W. 3. c. 20.* but both theſe Duties being granted before the Repeal of the Rule in the Book of Rates, that reduced Drugs to one Third of what they were rated at, are payable according to that Regulation. And Mr. *Carkeſſe* likewiſe obſerves, that the rated Drugs from the *East-Indies*, inſtead of the 10 *per Cent.* Impoſt, by 2 *W. & M.* are to pay Twenty *per Cent.* by that Act; but then ſuch Drugs muſt be comprehended under the Word *Manufacture*, for there is nothing elſe to charge them with that Duty.

Drawbacks.

For this ſee my Obſervations at the End of the Tonnage and Poundage Act, p. 55, 56. I ſhall only obſerve, that no Goods ſhipp'd for the Iſle of *Man*, ſhall have any Drawback, by 12 *Geo.* and the Exporter muſt ſwear they ſhall not be landed there.

Deals. See *Wood.*

East-India Goods. Muſlins. Silks.

Calicoes. Drugs, and China-Ware.

By the 13th Section of the Navigation-Act. *East-India Goods* may be imported in *British-built*

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built Ships, &c. from the usual Places of Lading them in any Part of those Seas to the Southward and Eastward of the *Cape of Good Hope*, tho' those Ports be not the very Places of their Growth.

By 9 & 10 *W. 3. c. 44.* No Company or particular Person can trade to the *East-Indies* before Security given to the Commissioners of the Customs, to bring such Goods home without breaking Bulk. And if any Difficulty should arise about the Security, the Chief Baron, or any of the Barons of the Exchequer, of the Coif, shall determine it. And such Goods so brought home, shall be sold openly and publickly by Inch of Candle, under Forfeiture of them. One Moiety to the King and the other to the Informer. By this Act Five *per Cent.* was to be paid for all *East-India* Goods to the Company's Use, to maintain Ambassadors, or defray any other extraordinary Expence; but this was to cease after the Year 1714, by 6 *Ann. c. 17. Sect. 8.* And by this Act of 9 & 10 *W. 3. c. 44. Sect. 80.* All Persons trading to the *East-Indies*, that are by Law excluded, their Agents and Factors, or who shall directly or indirectly, visit, haunt, or traffick there, or within the Company's Limits, such Offenders shall forfeit the Ship, with all her Guns and Furniture, and also all the Goods, and their Produce, with double the Value, one Fourth to the Informer, and the other three Fourths to the Use of the Company; the Charges of the Prosecution to be born by the Company.

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By 2 & 3 Ann. c. 9. Sect. 6. 'Tis recited, that several Goods and Merchandizes of the *East-Indies* or *China*, or of other Parts within the Company's Limits, and those of other Traders, are not rated, and yet are charg'd with several Duties; therefore, to secure them, 'tis enacted, that upon the Importation of such unrated Goods, an Entry of them shall be made at the Custom-house, and before Landing them, the Importer shall give Security by Bond, with Two or more sufficient Sureties, for Payment of the Duties according to the real Values of the said Goods to be ascertain'd by this Act, as soon as the said Goods shall be sold; and likewise for exposing such Goods to Sale openly and fairly by Way of Auction, or by Inch of Candle within the City of *London*, within a *Twelve-month* from the Importation, (but this by 7 Geo. c. 20. Sect. 11. is extended to *Three Years*). And the Value of such Goods shall be reckoned according to the Gross Price at which such Goods shall be sold, making, however, these Allowances; (I shall recite it *verbatim*, because this Clause has been formerly disputed,) That out of the Values of the said Goods so to be ascertain'd by the Price at the Candle, as aforesaid, there shall be a Deduction and Allowance made of so much as the Neat Duties payable to her Majesty for the same Goods respectively, do amount unto (except the Duty of Five Pounds *per Centum*, payable to the Queen for the Use of the said Companies) (which has since ceas'd, as has been before-
S mention'd)

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mention'd) and so much as the respective Companies or Traders aforesaid, shall *bona fide*, allow for Prompt Payment to the Persons, who at such Sales shall buy the said Goods at Time; and also upon the whole Values of the said Goods so to be ascertain'd by the Price at the Candle, there shall be deducted and allow'd Six Pounds for every Hundred Pounds to the said Companies and Traders respectively, for their Charges in Keeping the said Goods, from the Time such Goods are imported till the Sale by the Candle, and in that Proportion for a greater or lesser Value. The gross Value here mention'd is explain'd by 10 *Geo. c. 10. Sect. 47.* to be after the Deduction of the Customs and other Duties. And 'tis made a Forfeiture by the 2 & 3 *Ann. c. 8.* of such unrated Goods, if they be landed before Entry, and Security given, or Warrant from the Officer. Two Thirds of this Forfeiture is to go to the King, and the other Third to the Informer. *Note,* The Money arising from the Sale in this Method is to be apply'd to the same Purposes as before, and such Goods have the same Drawbacks and Allowances.

By 2 *W. & M. c. 4.* All Calicoes and all other *Indian* Linen, and all wrought Silks and other Manufactures of *India* and *China*, except Indico, are rated to pay Twenty *per Cent.* and raw Silks from thence Five *per Cent.* And by 3 & 4 *Ann. c. 4.* The Duty of Drugs, *China*, and white Calicoes is to be regulated according to the 12 & 13 *W. 3. c. 11.* and that
by

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by the 11 *W. 3. c. 3.* which *vide infra*, and *vide* Articles *Drugs, Calicoes, and China-Ware.*

By 12 & 13 *W. 3. c. 11.* 'The Fifteen *per Cent.* additional Duty given by 11 *W. 3. c. 3.* is continued on *Muslins*, which must be sold by Auction in *London*, and the Duty to be paid for them is to be regulated accordingly. 'The former Directions are to be observ'd here concerning the Bond, with Sureties before Landing, for the Sale of them in *London*, except that by 7 *Geo. c. 20. Sect. 11.* the Importers of *Muslins, Calicoes, and unrated East-India Goods*, have Three Years allow'd for the exposing them to Sale; and yet the same Allowances and Discounts are to be allow'd them, and the Bonds to be taken are accordingly to be so alter'd. 'The Allowance by 11 & 12 *W. 3. c. 3.* was, that if the Duty were paid within Twenty Days after the Sale, Five *per Cent.* should be allow'd for Prompt Payment. 'This Duty of Fifteen *per Cent.* on Export, is all drawn. But what are meant by *Muslins*, is explain'd by *Sect. 14. of 12 & 13 W. 3. c. 11.* *Abrowahs, Ad-daties, Betellees, plain, striped, Podavets, Rowallew, Golconda, Oringall, Funays, and also Doreas, Cossaes plain and flower'd, Tanjeb's plain and flower'd, Jamdames, Mullmulls plain and flower'd, Fecolsies, Mahumadhiates, plain and flower'd, Neckcloths, Rehings, Sallows, Comervilles, Seerbands, Nightrails, Aprons, Tirindams, Calico-Lawns, and all other thin Calicoes, commonly call'd Muslins.*

Japann'd and lacquer'd Wares are likewise to

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pay Duty according to the gross Price after Sale, and under the Directions above-mention'd. But the Duties to be apply'd as before. *Bengalls*, wrought Silks, and Stuffs made of or mixed with Silk or *Herba*, of the Manufacture of *Persia*, *China*, or the *East-Indies*, and all Calicoes painted, died or stained there, were to pay a further Duty of Fifteen *per Cent.* by 11 & 12 *W. 3. c. 3.* but by 11 & 12 *W. 3. c. 10.* they cannot be worn nor imported, but under these Restrictions.

These Goods after Entry, must be forthwith carried into a Ware-house approved by the Commissioners of the Customs, not to be removed on any Account but for Exportation, for which Security must be given to the Commissioners; which Security is to be discharg'd without Fee, on Certificate under the Common Seal of the Chief Magistrate, or under the Hands and Seals of Two *British* Merchants of the Place where they shall be landed, (unless they be landed in *Ireland*, for which see the Regulation under 'Title *Ireland*) or on Proof by credible Persons, that they were taken or lost at Sea. And by 8 *Ann. c. 13. Sect. 24.* If such Bonds be not prosecuted within Three Years, or if after Suit, Judgment be not had within Two Years, they are to be cancell'd without Fee or Reward. And all these Goods, whether they be made up for Sale with any other Goods or Materials, which shall be found in any House, Shop, &c. and not in the proper Ware-house, shall be forfeited, and be search-

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ed for, as other prohibited and uncustomed Goods, and be condemn'd and sold by publick Sale, and be exported, for which the Buyer is to give Security. And one Third of the Profits after Sale is to go to the King, and the Two other Thirds to the Informer; and, besides the Loss of the Goods, the Person in whose Custody they are, or the Seller or Disposer thereof shall forfeit Two hundred Pounds, of which the Distribution is to be as of the Profits from the Sale of the Goods.

And to prevent all clandestine Importation of these Goods, they must be brought to *London*, and no other Port: And not Entering them is a clandestine Importation, for which the Offender and his Abettors shall forfeit the Goods, and Five hundred Pounds, to be divided as aforesaid. And if any Dispute should arise where such Goods were manufactured, the Proof is to lie on the Owner.

The Ware-house-keeper of such Goods must keep Books, and enter a true Account of every Chest and Bale, and Number of such Pieces brought into or carried out of the Ware-house, and the Time, and every Six Months transmit in Writing an exact Account thereof, upon Oath, to the Commissioners, with an Account of what remains in the Ware-house; and the Commissioners are to appoint within a Month, a Person to inspect the said Book and Ware-house, and lay before the Parliament a true Account thereof, within the first Week of every Session. And the Ware-house-keeper shall not only forfeit

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feit the Value of the Goods that he has suffer'd to be carried out, unless for Export, or before Security given, but he shall forfeit Five hundred Pounds for every such Offence, to be divided, as above, and be moreover for ever disabled to hold any publick Employment. The Proprietor of such Goods ware-hous'd may put a Lock on, if he pleases, and may View them in order for Exportation, in the Presence of the Ware-house-keeper, at seasonable Hours. And no Custom or Duty shall be paid for these Goods, but Half the old Subsidy.

By 7 *Geo. c. 20.* No *East-India* Goods can be carried to *Ireland, Jersey, Guernsey, Sark, and Alderney*, or the Plantations, but what are shipp'd from *Great Britain*, on Forfeiture of the Ship, &c. and Goods. A Moiety to the King and the other to the Informer. The Customhouse Officer conniving, or delaying Prosecution, is to forfeit Five hundred Pounds, and be disabled. *Vide* the 13th Section of the *Navigation-Act*.

The *India* Company by this Act may ship out Stores to such a Quantity, as if they had paid Duty, they would have amounted to Three hundred Pounds in one Year, without paying any Duty.

By 10 *Ann. c. 29.* The Company may enter by Bill of Sight such Goods as shall be imported by them, and give Security under their common Seal for the Payment of the Duties, laid on such Goods as are rated in the Book of Rates, Half at the End of Six Kalendar Months
after

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after the Time within which the Master or Purser shall or ought to have made his Report, and the other Half within Twelve Kalendar Months after such Time. And the Commissioners and Principal Officers of the Customs are order'd to grant the Company such Bills at Sight, and take such Security as aforesaid, and to make them such Allowances as are made to other Merchants paying their Customs at, or before the Landing of their Goods. But the Duties on Muslins and Goods, that pay after Sale by Auction are to be paid in the same Manner they were before.

By 6 *Ann. c. 17. Sect. 11.* The Officers of the Customs are order'd to take the Company's Bonds for such Customs as are bondable. For the Statutes relating to the *East-India* Company, *vide* 9 *W. 3. c. 44.* 11 & 12 *W. 3. c. 3.* & 10. 12 & 13 *W. 3. c. 11.* 3 & 4 *Ann. c. 4.* 6 *Ann. c. 3.* 5 *Geo. c. 21.* 7 *Geo. c. 20.* and 9 *Geo. c. 26.*

I must not forget to mention, that by 7 *Geo. c. 20. Sect. 4.* All Goods shipp'd aboard any Ship bound to the *East-Indies*, except the Company's Goods, and those licenced by them, or the naval Stores, Provisions and Necessaries of such Ship, and all the Goods that shall be taken out of any such Ship homeward-bound from the *East-Indies* to *England* before her Arrival there, shall be forfeited with double the Value, and the Master or Commander, or other Officers of such Ship, knowingly permitting such Goods to be shipp'd aboard such Ship

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bound to the *East-Indies*, or to be taken out of any Ship homeward-bound, shall forfeit One thousand Pounds for every such Offence, and shall not be entitled to demand or receive any Wages, nor shall the Company be obliged to pay such Wages, in respect of the Voyage so made by them; one Third of which Forfeitures shall go to the King, one Third to the Company, and the other Third to the Officers of the Customs that shall inform.

The Attorney General, at the Relation of the Company, or by his own Authority, may exhibit a Bill waiving the Penalties in the Court of Exchequer (or Chancery, by the 9 Geo. c. 26. to discover any Share of Stock in the Capital of the Company in the *Austrian Netherlands*) against any Person trading or adventuring in, to, or from the *East-Indies*, or the Company's Limits, or against any Agent, Factor or Co-partner, with such illegal Traders for a Discovery of such their Trading, and for Discovery of such *Duties* and *Damages* as are after mention'd. And the Defendants must answer and pay the King his Duties, and the Company Thirty *per Cent. English* Value; and the Offender thus paying the King's Duties, and the said Damages to the Company into the Court of Exchequer, shall not be liable to any other Prosecution for the same Offence; and if such Bill, at the Relation of the Company be dismiss'd, the Defendant shall have his Costs from the Company; and if there be a Decree against the Defendant, he shall pay the King Costs, and the Relators respectively. But the Officers of

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of the Customs cannot proceed in the Prosecution without the Consent of the Court of Directors; and if the Company will file their Bill and waive the Penalties, then the Officers shall receive the Quarter-part of the Money that shall be recover'd; (And by 9 *Geo. c. 26.* one Third of the Stock which the Offender shall have in the *Offend* Company's Capital shall go to the Informer, where the Company shall chuse to proceed by Bill) and the Company shall bear the Charge of the Suit: But if the Directors will elect to proceed at Law, then the Officers shall accordingly sue at Law, and shall not discontinue, or determine their Action without the Director's Leave, or that of the Company. But none of the *Levant* Company can be subject by this Act to answer any such Bill, or liable to the Penalties of the Act.

By 9 *Geo. c. 26.* If the Company shall first inform, for any Offence contrary to the Laws for securing their Trade in the *East-Indies*, even after the Time limited by Law for the common Informer's Suit, his Share shall devolve to the Company. And a *Capias* in the first Process may issue for such Offences against these Laws, and the Offender shall give good Bail by natural-born Subjects or Denizens, to appear, and also to answer and pay all Forfeitures and Penalties incurr'd. And 'tis made a high Crime and Misdemeanor to go to the *East-Indies*, the Party not being qualify'd by Law so to do; and the Offender shall be liable to corporal Punishment, or a Fine, as the Court shall think

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think fit; a Moiety of such Fine to the King, and the other to the Informer. The Acts of 5 *Geo. c. 21.* 7 *Geo. c. 20.* and this of 9 *Geo. c. 26.* are made and declared to be general Laws.

Fish.

By the Tonnage-Act of *Car. 2.* and the new Subsidy-Act 9 & 10 *W. 3. c. 23.* All Fish *British*-taken, and imported in *British* Ships, are to be discharg'd of those respective Subsidies, and so was fresh Fish without any Restriction. But by 10 *W. 3. c. 24.* 'tis enacted, that no Fish, except live Eels and Stockfish foreign caught, shall be imported. And this is enforced by 1 *Geo. c. 18.* But for this I refer the Reader to the Fifth Section of the *Navigation-Act.*

By 10 & 11 *W. 3. c. 24.* It appears the King has a Right to an antient Duty on Cod and Ling imported by Traders to *Westmoney* and *Iseland.* As to the Exportation of Fish, Herrings were prohibited by 1 & 2 *Ph. & M. c. 5.* to be exported without Licence; but 'tis repeal'd by the 6th Section of the Tonnage-Act. There have been several Regulations as to the Drawbacks on salted Fish exported, but this relating chiefly to the Salt-Duties, I shall take Notice of them under that Head, as far as it comes within my Province of the Custom-house Laws.

Fullers Earth. See *Wool.*

Ginger.

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Ginger. Vide *Cotton*.

Grocery.

For Grocery Wares, see the 8th and 9th Sections of the Navigation-Act, the 23d Section of the Act of Frauds, and the 12th Section of the Impost-Act 2 *W. & M.*

Hemp and Flax. Vide *Naval Stores*.

Hides. Vide *Leather*.

Hops.

Bad Hops imported, were to be forfeited by 1 *Jac.* 1. c. 18. continued by 3 *Car.* 1. c. 4. *Seet.* 22. and 16 *Car.* 1. c. 4.

By 2 *W. & M.* c. 4. Hops are rated to pay on their Importation 20 s. more than what they are rated at in the Book of Rates. Hops imported are to pay an additional Duty of Three-Pence the Pound-weight by 9 *Ann.* c. 12. to be paid in Ready Money without Discount. And if they be landed before Entry, or the Duty paid, or without Warrant, they shall be forfeited, Half to the King and Half to the Informer. Such Hops shipp'd to *Ireland*, don't draw this Duty; nor do *British* Hops by 6 *Geo.* c. 11. *Seet.* 39. draw the *British* Duty.

By 9 *Ann.* *Seet.* 27. Hops imported from *Flanders* to *Ireland* are forfeited, with the Ship and all its Tackle, Two Thirds of which are to be divided

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divided among the Poor of the Parish where such Hops shall be seisd, and the other to the Informer. And such Importation is declared a Nuisance. The Duty of 9 *Ann.* is to be kept distinct.

By 1 *Ann.* c. 26. Hops are comprized under such Goods as pay no Duty on Exportation, and for which no Bond or Cocquet is necessary, but may pass by Transire, paying Three Shillings and Five-Pence in Lieu of the former Charges, and but one Shilling and Eight-Pence Half-penny is to be paid when the Quantity of Hops does not exceed Fifty Bags in one Hoy.

By 9 *Ann.* c. 12. *Seçt.* 23. 'Tis 10 *l.* Penalty to take out foreign Hops and rebag them in *British* Bagging, to sell or export them as *British* Hops; and 'tis 40 *l.* Penalty to use the same Bag twice with the Officer's Mark.

Indico. Vide *Cotton.*

Iron. Vide *Copper.*

Inkle.

By the 4 & 5 *W. & M.* c. 5. is rated at a Moiety more than what it paid before, if it be unwrought.

By 6 *Ann.* c. 22. *Seçt.* 10. *European* Tapes or Inkle is discharg'd of the Two Third Subsidy, and by 12 *Ann.* c. 21. This is explain'd to extend to *European* unwrought, as well as wrought Inkle.

Ireland.

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Ireland.

By 8 *Ann. c. 13. Sect. 18.* No Deventure for Tobacco to *Ireland*, shall be paid till a Certificate be produced under the Hands and Seals of the Collector, Comptroller and Surveyor of the Customs, or any Two of them, at the Port where it shall be landed, testifying the Landing of it, for which Certificate to be made out forthwith on the Landing, only one Shilling shall be paid ; and by 5 *Geo. c. 11.* continued by 9 *Geo. c. 8.* no Bond given for exporting Certificate Goods to *Ireland*, shall be delivered up, or any Drawback allowed till a Certificate under the Hands and Seals of the Collector, Comptroller or Surveyor, or any Two of them be produced, of landing at the Port such Goods, and the Condition of such Bonds must be to produce such Certificate in Six Months, Dangers of the Sea excepted, else such Bond may be sued for not producing the Certificate.

Lead, Tin, and Pewter.

By the 27 *Ed. 3. c. 3.* It was made Felony to export Lead.

By 25 *H. 8. c. 9.* Manufactur'd Tin is prohibited to be imported, Half to the King and Half to the Finder.

By the 2 *W. & M. c. 4. Sect. 52.* For every 112 *lb.* of Tin imported, Thirty Shillings shall be paid more than what it is charg'd in the Book of Rates.

By

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By 25 *Car.* 2. c. 6. Aliens Duties are taken off from Tin and Lead on Exportation.

By the 8 & 9 *W.* 3. c. 34. The Duties on Tin and Pewter are reduced, and every 112 *lb.* of Tin unwrought, on Exportation, is to pay Three Shillings, and every 112 *lb.* of Pewter is to pay Two Shillings; but tho' the Alien Duties are taken away, yet Lead and Tin, and Lead-Ore and Litharge of Lead, are still to pay Duty, tho' most Goods of our Growth and Manufacture are exempted from the Payment of Duty on Exportation by 8 *Geo.* cap. 15. *Seet.* 7, & 8.

Leather. Hides, Skins, Parchment, Vellum, Boots, Shoes, Gloves.

By 27 *Ed.* 3. c. 3. It was made Felony to export Leather.

By 18 *Eliz.* c. 9. Leather, Tallow, and Raw Hides could not be exported under Forfeiture of the Goods, and treble Value; and of the Ship, if the Owner knew it; and the Master and Mariners knowing of it were to forfeit all their Goods and Chattels, and to be imprison'd without Bail for a Year. A Moiety of the Forfeiture to the King, and the other to the Informer.

By 14 *Car.* 2. c. 7. This is enforced to disable the Exporter of the Hides, tann'd or untann'd, of any Ox, Steer, Bull, Cow, or Calf, from Trading in Leather, and he is to forfeit 500 *l.* and 'tis made a common Nufance. And this

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this Prohibition extends to hinder the Export of them to *Ireland*, and our other Islands. And no Hides in any of our Islands, except *Ireland*, can be shipp'd off to any Place but *Great Britain*, under Forfeiture of double the Value. Half of the said Forfeitures is for the King and Half for the Informer. And the Master and Wardens of the Cordwainers, Sadlers, Girdlers and Curriers of *London*, as well as the Custom-house Officers, may search and seise such Hides. But Boots, Shoes, or Slippers, Calve-skins and Sheep-skins, and Leather for the Ship's Use, is excepted out of this Act, provided such Hides be not more than Six if raw, and Three tann'd, for the necessary Use and Provision for the Voyage. But this Act being found inconvenient, extending to Hides tann'd as well as raw; by 20 *Car. 2. c. 5.* 'Tis enacted, that all Leather may be exported, paying for every 112 *lb.* the Sum of Twelve-Pence; and this Duty is continued by 8 *Geo. c. 15. Sect. 7 & 8.* Vide 9 *Ann. c. 6. Sect. 4.* But by 25 *Car. 2. c. 6.* Alien Duties are taken away on Export of it.

By the 4 & 5 *W. & M.* Leather of all Sorts imported is to pay Five *per Cent.* more than what it is charg'd at in the Book of Rates. Hides of all Sorts dress'd or undress'd, except Buff and Losh, Five *per Cent.* For every Buff-Hide Two Shillings more, and for every Losh-Hide one Shilling more than what they are charg'd with in the Book of Rates, and Skins are to pay Five *per Cent.* more.

By 9 *Ann. c. 11.* which was made perpetual by 3 *Geo. c. 7.* there was a new Duty given on

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on Hides and Skins, and Pieces of Skins, Parchment and Vellom imported hither, payable in Ready Money, without Discount; and if such Goods are landed before due Entry made, and before the Duty paid, or without Warrant for Landing them, they are forfeited, and Half goes to the King and Half to the Informer.

The Duties are for Hides.

Buffalo, Elke, Loshee, or any other Hides drefs'd in Oil, the Pound 4 *d.*

Russia Hides, the Pound 2 *d.*

All other tann'd Hides, not specially charg'd, the Pound 1 *d.* Half-penny.

Of Horses, Mares, and Geldings, drefs'd in Allom and Salt, or Meal, or otherwise tawed, the Hide, 1 *s.*

Of Steers, Cows, or any other Hides of what Kind soever, (except Horses, Mares, and Geldings) drefs'd in Allom and Salt, or Meal, or otherwise tawed, the Hide, 2 *s.*

Calve-skins tann'd, the Pound, 1 *d.* Half-penny.

—— Drefs'd in Allom and Salt, or Meal, or otherwise tawed, the Pound, 1 *d.* Half-penny.

—— Commonly call'd Cordivants, the Doz. 4 *s.*

Deer-skins, drefs'd in Oil, or Allom and Salt, or otherwise perfectly drefs'd, the Pound, 6 *d.*

Dogs-skins, drefs'd in Allom and Salt, or otherwise, the Pound, one Half-penny.

Goats-skins (not usually call'd Cordivants) how-
ever drefs'd, the Pound, 6 *d.*

Kids-skins, drefs'd or undrefs'd, or not perfectly drefs'd, the Dozen, 1 *s.*

Kips-

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Kips-skins, dress'd in Allom and Salt, or Meal,
or otherwise tawed, the Pound, 1 *d.* Half-penny.

Lamb-skins dress'd in Oil, the Dozen, 1 *s.*

—— Tann'd, the Dozen, 9 *d.*

—— Dress'd, or tawed otherwise, the Dozen, 6 *d.*

Sheep-skins dress'd in Oil, the Dozen, 1 *s.* 6 *d.*

—— Tann'd, the Dozen, 9 *d.*

—— Dress'd, or tawed otherwise, the Dozen, 6 *d.*

Slink Calve-skins with the Hair, however dress'd,
the Pound, 1 *d.*

—— Without the Hair, however
dress'd, the Pound, an Half-penny.

For all Hides and Skins, and Pieces of Hides or
Skins, tanned, tawed, or dressed, not before
particularly charg'd, and for all Wares made
into Manufactures of Leather, or any Manu-
facture whereof the most valuable Part shall
be Leather, 15 *l.* *per Cent. ad valorem*, which
is for every 20 *s.* Value, 3 *s.*

Parchment, the Dozen, 6 *d.*

Vellum, the Dozen. 1 *s.*

The Value of such of the aforesaid Com-
modities and Manufactures, as pay this Du-
ty *ad valorem*, by 9 *Ann.* is to be ascer-
tained by the Oath of the Merchant Im-
porter, according to the real Worth at
the Port of Importation, without any A-
batement on Account of this, or any former Du-
ty. (But by the New Book of Rates, 11 *G. c.* 7.
almost all Skins are rated,) and these Skins af-

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ter

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ter Duty paid, are to be marked, to show they have paid, and the Commissioners of the Customs are to provide Stamps, which are to be used by the Officers without damaging the Goods, and 'tis made Felony to forge such Stamps. And on Exportation of any Hides or Calve-skins tanned, (and by 12 *Ann. c. 9. Sect. 69.* Sheep and Lamb-skins tanned, tawed and dressed) and other Manufactures of Leather as Boots, Shoes, Gloves, upon Security given to the Collector of the Port, that such Goods shall not be reloaded, the Collector shall give the Exporter a Certificate in Writing of the Kinds and Quantities, and Weight of the Hides and other Wares; and on his producing this Certificate to the Collector of the said Duties, who was to be especially appointed for that Purpose, the Collector shall immediately pay; or if he has no Money in his Hands, the Commissioners for the said Duties shall repay two Thirds of the Duty, except for Wares made of curried Leather only. But by 10 *Ann. c. 26. Sect. 6.* Dressed and curried Hides, and Calve-skins shall draw a Penny the Pound-Weight. And by 12 *Ann. c. 9. Sect. 68.* Boots, Gloves, Shoes, and other Manufactures of tanned Leather are put under another Regulation as to their Drawback, which is there settled to be Three Half-pence the Pound-Weight. If such Drawback Goods are reloaded, they shall be forfeited with treble their Value. This Duty is to be kept distinct.

By 10 *Ann. c. 26.* made perpetual, likewise by 3 *Geo. c. 7.* there is an additional Duty on
Hides,

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Hides, Skins, and Pieces of Skins, and Hides, made Wares, Vellum and Parchment imported. And being put under the same Rules and Directions as the former ; I shall only recite the Duties.

Hides, Buffalo, Elke, Loshee, or any other Hides dressed in Oil, the Pound. 3 *d.*

— *Russia* Hides, the Pound. 1 *d.*

— All other tann'd Hides, the Pound. 2 *d.*

— Of Horses, Mares and Geldings dressed in Allom and Salt, or Meal, or otherwise taw'd, the Hide. 1 *s.*

— All other Hides so dressed or tawed, the Hide. 1 *s.* 6 *d.*

Calve-Skins so dressed, the Pound. 1 *d.* $\frac{1}{2}$.

— Tanned, the Pound. 2 *d.*

Cordivants, the Dozen. 4 *s.*

Deer-Skins perfectly dressed, the Pound. 3 *d.*

Dog-Skins, however dressed, the Pound. $\frac{1}{2}$.

Goats-Skins of all Sorts (except Cordivants) however dressed, the Dozen. 4 *s.*

Kids-Skins, dressed or undressed, or not perfectly dressed, the Dozen. 6 *d.*

Kips-Skins, however dressed, the Pound. 1 *d.* $\frac{1}{2}$.

Lamb-Skins, tanned, the Dozen. 9 *d.*

— Dressed in Oil, the Dozen. 1 *s.*

— Otherwise dressed, the Dozen. 6 *d.*

Sheep-skins, tanned the Dozen. 9 *d.*

— Dressed in Oil, the Dozen. 1 *s.* 6 *d.*

— Otherwise dressed, the Dozen. 6 *d.*

Slink Calve-Skins, with the Hair, however dressed, the Pound. 1 *d.*

— Without the Hair, however dressed, the Pound. $\frac{1}{2}$.

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For all Hides and Skins, and Pieces of Hides and Skins, tanned, tawed or dressed, not before particularly charged, and for Wares made into Manufactures of Leather, 15 *l.* per Cent. *ad valorem*, which is for every Twenty Shillings Value. 3 *s.*

Parchment, the Dozen. 2 *s.*

Linens.

There is a Rule annexed to the Article of Linens in the Book of Rates, by which all Linens except *Irish*, shall pay one full Moiety of the Old Subsidy, over and above what they are rated at, which is bondable, payable in a Twelve-Month; or on ready Money it has a Discount of 10 *per Cent.* and on Exportation 'tis all drawn back, or the Security vacated. But this is not to be paid by the New Subsidy Acts of King *William* and Queen *Anne*. By the Impost of 1690. 2 *W. & M.* Linen of the Manufacture of the *Netherlands* Two Ells broad, and under Three, is to pay as much more as 'tis rated at in the Book of Rates, and if it be Three Ells broad, 'tis to pay treble. And all Linen imported from other Parts from whence by Law it may be imported, other than Linen Cloth of the Manufacture of the *Spanish Netherlands*, or of the *United Provinces*, not exceeding an Ell *English*, and half Quarter in Breadth, is to pay one Moiety more than it is rated at in the Book of Rates.

For *India* Linens, *vide* Article of *East-India* Goods.

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By 4 & 5 W. & M. c. 5. Sect. 12. The Measure of East Country Linen is settled, that all Linen of *Prussia* and *Polonia*, or any Part of the East Country, except *Russia*, above the Breadth of Three Quarters, and half Quarter of a Yard, shall pay as broad *German* Linen; and all whited *Hinderlands* from the same Countries under that Breadth, shall pay as narrow East Country Linen.

By 7 & 8 W. 3. c. 10. Sect. 16. Borelaps not exceeding Twenty-eight Inches and a half in Breadth, nor Twelve-pence an *English* Ell in Value, shall be entred *ad valorem*. *Vide* 1 Ann. c. 8. An Explanation and Confirmation of this Clause.

By 10 Ann. c. 19. Sect. 65. made perpetual by 3 Geo. c. 7. there is a Duty of 15 *l. per Cent. ad valorem*, payable in ready Money without Discount, on all Linens chequered, striped, printed, painted, stained or died, after the Manufacture, or in the Thread and Yarn before the Manufacture in foreign Parts, imported hither. And such Linens are to be stamp'd, and 'tis made Felony without Benefit of Clergy, to forge such Stamps; and whoever shall sell any Linens with a counterfeit Stamp to defraud the King, the Offender and his Abettors shall forfeit for every such Offence One Hundred Pounds, and stand Two Hours in the Pillory.

Upon Security given, these Linens may be exported, and on Oath taken, that the Duty was paid, and shewing a Certificate from the Searcher, expressing the Kinds and Quantity of them to

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the Collector, the whole shall be drawn back; and if the Collector has not Money enough in his Hands, the Commissioners for this Duty shall pay it; and if these Linens be relanded, they shall be forfeited, half to the King, and half to the Informer. And the whole Penalty of the Bond shall be recovered to the King's Use. This Duty is to be kept separate and distinct.

By 12 *Ann. c. 9. Sect. 7.* made perpetual by 6 *Geo. c. 4.* there is a further and additional Duty of Fifteen Pounds *per Cent.* on checquered and striped Linens, and upon all Linens printed, painted, stained, &c. in foreign Parts, imported hither, under the same Rules and Regulations as the former.

'Tis provided and declared, by 12 *Ann. c. 19.* That all Lawns, and striped or checquered Linens being all white, and Neckcloths striped at one End only, and Barras or Packing Canvas and Buckrams, are excepted, and not intended to be charged, by 10 *Ann. c. 19.* and Barras, Buckrams, Canvas, Lawns, and *Silesia* Neckcloths are expressly excepted, by 12 *Ann. c. 9.* from the Payment of the Linen Duty.

Irish Linen, tho' it might be imported Duty-free, by 7 & 8 *W. 3. c. 39.* upon proper Certificate, and making the Oath required by that Act, yet it was liable to the New Subsidy of 9 & 10 *W. 3. c. 23.* And by 1 *Ann. c. 8. 2 Parl.* 'tis exempted from the Payment of Duty on Importation, the Master producing a Certificate from the chief Officer of the Customs of the Port of

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of Exportation in *Ireland*, expressing the Marks, Number, Tale or Weight of the Species in every Bale with the Exporter's Name, and the Name of him, and of his Abode, who has sworn that this was the Manufacture of *Ireland*, and where, and to whom it is consigned in *England*; and the Master or chief Officer of such Ship must swear in *Great Britain* that these are the same Bales shipped from *Ireland*.

By 3 & 4 *An. c.* 8. *Irish* Linen may be exported from *Ireland* to the Plantations by any Native of *England* or *Ireland*, in *British*-built shipping, whereof the Master and three Fourths of the Sailors are *British* or *Irish*. But such Ship is not to break Bulk till Notice of Arrival be given by the Master to the Governor, and of the Ship's Name, and the Master's Name, and till the Master has delivered the Governor a true Invoice of the Ship's lading, with a Certificate from the chief Officer of the Port of Exportation in *Ireland*, expressing the Particulars of such Lading, and containing the Names and Abodes of the Exporters, and of Two at the least, that have sworn this Linen was of the Manufacture of *Ireland*; and the Master must swear that these and every Parcel are the same Goods he took in. And such Ship must be first searched by an Officer.

The Master not observing these Directions, and if upon Search made, any Goods whatsoever of woollen Manufacture not laden in *England*, except the Master's and Sailors necessary Apparel, or any Linen not laden in *England*,

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not being *Irish* Manufacture, such Ship in every of these Cases shall be forfeited, and all her Tackle together with the Goods and Commodities imported or found in such Ship; one Third to the King, one other to the Governor, if seized and informed against there, and the other Third to the Informer. And such Ships shall be searched in the same Manner as Ships from *Great Britain*. And Ships laden in *England*, and touching at *Ireland*, and taking in Linens, the Master may have the same Certificate, and must observe and be subject to the same Rules and Regulations as above. And by 3 *Geo. c. 21.* Linens imported to *Great Britain* from *Ireland*, may be exported from hence Duty-free, and by this Act the King's Moiety on the Forfeitures for transporting Wool applyed to the *Irish* Manufacture is taken away.

European Linens are exempted from paying the two Third Subsidy, by 6 *Ann. c. 10.*

All Sorts of *British* Linen manufactured of Hemp and Flax may be exported Duty-free, by 3 *Geo. c. 7. Sect. 39.* And Sailcloth has a Bounty of a Penny an Ell on Exportation, by 12 *Ann. c. 16.* on Oath taken of its being made here; and that no Bounty has been paid, and such Sailcloth reloaded, is forfeited, and Two Shillings for each Ell; Moieties to the King, and Informer.

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Lustrings. Vide *Silk*.

Melasses. Vide *Cotton*.

Man Isle of. Vide *Drawbacks*, and 12 Geo.
annexed to the Act of Frauds.

*Mum, Perry, Rape, Cyder, and Cyder-
Eager.*

By the 25th Section of the *Act of Frauds*, Perry, Rape, Cyder and Cyder-Eager imported, are to pay the Tonnage-duty instead of Poundage, by natural-born Subjects, Four Pounds Ten Shillings the Ton, and by Aliens Six Pounds. And the Exporter, if *British*, shall draw back Three Pounds Ten Shillings the Ton, and the Alien Four Pounds Fifteen Shillings. But they pay the Poundage-Duty by the New Subsidy-Acts. Cyder imported, by the 18 *Car. 2. c. 5.* pays Ten Shillings a Ton for Coinage. Cyder and Mum may be exported paying Twelve-Pence the Ton, by the 1 *W. & M. c. 22.* and foreign Mum exported does not draw any Part of the Custom or Excise. For the Methods to be observed in shipping them, and the Penalties for relanding them, vide Article *Beer*. Mum is excepted out of the Impost of 4 & 5 *W. & M. c. 5.* For Mum, Cyder, Perry, vide the *Malt-Act* of this Year.

Muslin

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Muslin. Vide East-India Goods.

Naval Stores, Cordage, Flax, Hemp, Pitch, Tar, Rosin, Masts.

By the 8th Section of the *Navigation-Act*, Masts, Timber, Pitch, Tar, Rosin, Hemp or Flax must be imported in *British* shipping, &c. under Forfeiture of the Ship and Goods, and by *Seet.* 9. pay Alien Duties in Ships that are not *British*, &c. And by the 23 *Seet.* of the *Act of Frauds*, no Pitch, Tar, Rosin, Fir and Timber shall be imported from the *Netherlands* and *Germany*, on Forfeiture of the Goods and Ship.

But by 6 *Geo. c.* 15. Fir, Timber and Masts may be imported in *British*-built Ships duly navigated, from *Germany*, but not from the *Netherlands*, provided they be of the Growth of *Germany*. Cordage the 112 *l.* pay by the old Impost, 2 *W. & M.* Five Shillings. Yarn, Flax or Hemp, except Cable-Yarn, 5 *per Cent.* and Cable-Yarn, the 112 *lb.* Five Shillings. Flax rough every 20 *s.* Value pays 1 *s.* and Flax dressed or wrought every 20 *s.* Value pays Three Shillings, and Tow one Shilling by the Impost, 4 & 5 *W. & M.* more than they are rated at in the Book of Rates: The same Sum likewise is charged of 1 *s.* for every 20 *s.* Value on rough Hemp. Pitch not of the *British* Plantations, every Twenty Shillings Value pays Six-Pence, Rosin (except *French*, which pays 25 *per Cent.*) not of the Plantations, every Twenty Shillings Value 2 *s.* and Tar not of the Plantations, every Twenty Shillings Value Six-Pence, by the

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the said Impost, 4 & 5 W. & M. but foreign Cordage and Cable-Yarn exported have no Drawback, by 6 Ann. c. 19. Sect. 13.

By 10 & 11 W. 3. c. 6. Sect. 4. the Commissioners of the Customs shall, at every Session of Parliament, lay before both Houses a true Account in Writing under their Hands, of what Naval Stores shall be imported by 'Traders to Russia. By 3 & 4 Ann. c. 10. 'There is a *Premium* allowed for the Importation of Naval Stores from the Plantations. For good and merchantable Tar a 'Ton, the Ton containing Eight Barrels, and each Barrel to gauge Thirty-one Gallons and an half, Four Pounds, but such Tar, by 8 Geo. c. 12. to be entitled to such Bounty must be made of green Trees; and the Certificate by the Governor abroad, Collector and Naval Officer, or any 'Two, and the Oath of the Maker or Owner must be after the following manner. *That when such Trees were fit to bark, the Bark thereof was stript 8 Foot, or thereabouts, up from the Root of each Tree, a Slip of the Bark of about Four Inches in Breadth, having been left on one Side of each Tree, and that each Tree after having been so barked, had stood during one Year at the least, and was not before cut down for the making of Tar, (and vide infra, 'tis to be free from Dross and Water.)* For good Pitch the 'Ton, at 'Twenty Gross Hundred the 'Ton, (neat Pitch) to be brought in Eight Barrels, Four Pounds; but such Pitch must be freed from Dirt or Dross, and the Tar likewise must be freed from Dross and Water, else no Certificate for the Bounty shall

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shall be obtained, by 5 *Geo. c. 11. Sect. 17.* And the Officers to examine it, may saw the Heads of the Pitch-Barrels, and they may examine the Tar, and no Fee for examining such Pitch, Tar and Naval Stores, shall be taken by any Officer, or for making any Certificate, under the Penalty of One Hundred Pounds; (to any Informer,) the Loss of Office and Incapacity. For Rosin or Turpentine the Ton, there is a Bounty likewise by 3 & 4 *Ann.* of Three Pounds. For Hemp Water rotted bright and clean, the Ton, * Six Pounds, (and by 8 *Geo. c. 11. Sect. 3.* the Commissioners of the Navy shall have the Offer of such Bounty Hemp; and if within Twenty Days they shall not contract for the same, the Importer may dispose of it) for all Masts, Yards and Bowsprits the Ton, allowing Forty Foot to each Ton, Girt-Measure, according to the usual Way of measuring round Bodies, one Pound. These Rewards are to be paid by the Commissioners of the Navy, who are to make out Bills to be paid in Course upon the Certificate of the chief Officer of the Customs of each Port. Such Bills are to be given to the Importer within Twenty Days after the Unloading of the Ship, upon Certificate to the chief Officers of the Customs, from the Governor, Lieutenant Governor, Collector of the Customs and Naval Officers, or any Two, under their Hands and Seals, testifying that before the Ship sailed, the Loader had made Oath before them, that the same Naval Stores were truly of the Growth and Produce of the Plantations; and the Master arriving here, must swear they are the same that

* Each Ton by 8. *Geo. c. 11.* to contain 20 Gross Hundreds and Six Pounds.

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were laden on board his Ship. Such Naval Stores are to be subject to the *Navigation-Act* to be brought home, or to some other of the Colonies; *vide Sect.* 18. of that Act, and *vide* 8 *Geo.* c. 12. By 8 *Geo.* c. 12. Hemp and Lumber from the Plantations may be imported Duty-Free, observing the Methods prescribed at the Custom-House, of duly entring them. By the 12 *Ann.* c. 9. *Sect.* 3. There is the same Bounty given to Naval Stores imported from *Scotland*, which is to be paid likewise by the Commissioners of the Navy, upon Certificate to them from the Chief Officer of the Customs at each Port; who is to found it on a Certificate under the Hands and Seals of the Comptroller, Collector and Naval Officer, or any Two, residing at such Port in *Scotland*, where such Naval Stores shall be exported, testifying, Oath was made before them, that they were of the Growth and Produce of *Scotland*. And in this Affidavit the Quality and Quantity must be mentioned with the Time when they were manufactured, the Names of the Proprietors, and the Place where they grew, and were manufactured. And the Officers above-named are to insert a Copy of this *Affidavit*, and keep the Original, and the Master arriving here, is to swear they were the same he took on board; the Commissioners of the Navy are to have the Pre-emption as above; a false *Affidavit* shall be punished as corrupt and wilful Perjury, and the Offender shall forfeit One Hundred Pounds, a Moiety to the King, and the other to the Informer. And such Comptroller, Collector, or Naval Officer shall be punished for making a
false

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false Certificate, as an Officer is by the *Act of Frauds*, for a false Certificate, which by *Se^t. 9.* is Loss of his Place and Fifty Pounds, and Incapacity to serve as an Officer in the Customs, and Imprisonment for a Year without Bail, and corporal Punishment, if the Court of Exchequer thinks fit. And every Master of a Ship importing foreign Naval Stores not being of the Growth of *North Britain*, and shall demand or receive the *Premium*, he shall forfeit One Hundred Pounds; and the Ship, Furniture and Tackle shall be forfeited, half to the King, and half to the Informer.

But these Bounties for such Naval Stores from the Plantations and *Scotland*, are determined this Session, there being no Act, to continue them; except for Hemp, which by 8 *Geo.* is continued for 16 Years, and to the End of the next Parliament, after the 11 Years, and End of Session; by 12 *Ann. c. 9. Sess. 3.* are expired.

Oils.

For Olive-Oil, *vide* 8 & 9 *Sections of the Navigation-Act*; by the Impost of 1690. it was rated to pay Four Pounds the Ton, but this Impost, by the 1 *Ann. c. 13.* was determined; Hemp-Seed Oil, Rape and other Seed Oil by the said Impost, was to pay Eight Pounds the Ton for Oil made from Whales. I shall speak of that under the Article of Whales.

Paper, Pastboards, Mildboards and Scaleboards.

There is a Duty on Paper by the Impost of 1690. 2 *W. & M.* to which I refer the Reader.

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By the 10 *Ann. c.* 19. made perpetual by the 3 *Geo. c.* 7. there is the following Duty on these several Sorts of Paper imported, to be paid in ready Money without any Discount; and if they be landed before Entry, and before the Duties paid, or without Warrant from the Officer signed by him, they shall be forfeited, or the Value, a Moiety to the King, and the other to the Informer. A Ream of Paper is to consist of Twenty Quires, and Twenty-four Sheets to the Quire, and the respective Rates are to continue, tho' the Name be after altered or changed; such Paper on giving Security may be reshipped, and draw back the whole, but if it be relanded, 'tis forfeited, and the Penalty of the Bond shall be recovered to the King's Use.

Atlas Fine, the Ream. 16*s.*

—Ordinary, the Ream. 8*s.*

Bastard or double Copy, the Ream. 2*s.*

Blue Royal, the Ream. 2*s.*

Cartridge Paper, the Ream. 1*s.* 6*d.*

Chancery double, the Ream. 2*s.*

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|--------|-------------|--------------|---|
| Paper, | Crown, | Genoa Crown, | $\left\{ \begin{array}{l} \text{Fine, the Ream.} \\ 1\text{s. } 6\text{d.} \\ 2\text{d, the Ream.} \\ 1\text{s.} \end{array} \right.$ |
| | <i>voc.</i> | | |
| | | | |

German Crown, the Ream. 1*s.*

Fine, the Ream. 4*s.*

| | | |
|-------|--|---|
| Demy, | $\left\{ \begin{array}{l} \text{Second, the Ream.} \\ \text{Printing, the Ream.} \\ \text{Vocat. Genoa} \\ \text{Demy,} \end{array} \right.$ | 2 <i>s.</i> 6 <i>d.</i> |
| | | 1 <i>s.</i> 8 <i>d.</i> |
| | | Fine, the Ream. 2 <i>s.</i> |
| | | 2 <i>d.</i> , the Ream. 1 <i>s.</i> 6 <i>d.</i> |

Demy,

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Demy, *voc. German* Demy, the Ream. 1 s. 6 d.
Elephant Fine, the Ream. 8 s.

———Ordinary, the Ream. 3 s. 3 d.

Fools-Cap Fine, the Ream. 2 s. 6 d.

———Second, the Ream. 2 s.

———*Vocat. Genoa*, } Fine, the Ream. 1 s. 6 d.

Fools-Cap, } Second, the Ream. 1 s.

———*Vocat. German* Fools-Cap, the Ream. 1 s.

Imperial fine, the Ream. 16 s.

Lombard *German*, the Ream. 1 s.

Medium, Fine, the Ream. 6 s.

———*Vocat. Genoa* Medium, the Ream. 2 s. 6 d.

Painted Paper, the Ream. 8 s.

Pot, *voc. Superfine* Pot, the Ream. 2 s.

———Second fine Pot, the Ream. 1 s. 6 d.

Post, *voc. Fine large* Post, the Ream. 2 s. 6 d.

Royal Fine, the Ream. 8 s.

———*Voc. Holland*, } Fine, the Ream. 3 s. 3 d.

Royal. } Second, the Ream. 2 s.

———*Voc. Genoa* Royal, the Ream. 3 s. 3 d.

Super Royal Fine, the Ream. 12 s.

Mild-boards,

Past-boards and } the 112 l. 5 s.

Scale-boards. }

All other Paper, white or brown, or any other
Colour or Kind whatsoever, 20 l. *per Cent.*
ad valorem, which is for every Twenty Shil-
lings Value, 4 s.

By the 12 *Ann. Sess.* 2. c. 9. There is a Moie-
ty of the former Duty given, and under the
same Rules and Directions, which was made
perpetual by 6 *Geo.* c. 4. There is an Alterati-
on by the New Book of Rates, 11 *Geo.* c. 7. as
to

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to the 20 *per Cent.* of 10 *Ann.* and the 10 *per Cent.* 12 *Ann.* relating to unrated Paper. And by that Act Paper is rated ; according to which Rates such Paper is to pay the Duties of Twenty and Ten *per Cent.* And by *Seēt.* 5. If any new Fabrick or Sorts of Paper shall be imported which are not particularly rated, such Paper shall pay the several and respective Duties that are charged thereon according to the Values of those Sorts or Kinds of Paper which are nearest above in Size and Goodness to the several Sorts or Kinds of Paper valued and rated in both the Book of Rates, or any other Act of Parliament without any Distinction of Country or Place from whence they shall be imported, and they are to be under the same Rules and Directions as they were before they were rated.

Parchment. Vide *Leather.*

Pepper. Vide *Spice.*

Perry. Vide *Mum.*

Pitch. Vide *Naval Stores.*

Pictures.

By the 6 & 7 *W. 3. c. 7.* There was a Duty of Twenty *per Cent. ad valorem* laid on Pictures, and another additional Twenty *per Cent. ad valorem*, by 3 & 4 *Ann. c. 4. Seēt. 5.* But these Duties were repealed, by 8 *Geo. c. 18. Seēt. 49.* And they are to pay on Importation different
V Prices

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Prices according to their Size and Dimensions. For every Picture Four Foot Square or upwards of any Dimensions, which being reduced will produce a Square of Four Feet, the Sum of Three Pounds. For every Picture of Two Feet Square, and under Four Feet, and of any Dimensions, &c. the Sum of Forty Shillings. For every Picture under Two Feet, or of any Dimensions, which being reduced will produce a Square less than Two Feet, the Sum of Twenty Shillings, to be paid in ready Money before landing; and the Forfeiture arising by landing them otherwise, shall be divided between the King and the Informer.

The former Duties, by 6 & 7 *W.* 3. & 3 & 4 *Ann.* were to be two Thirds drawn on Exportation, but nothing in 8 *Geo.* is said of any Drawback; all that is said, is, that the said Duties shall be raised, levied, recovered and paid, and be brought into the Exchequer by such Rules, Ways, Means and Penalties as the Duties taken away. These new Duties are to be kept distinct, and to be appropriated to the Uses of the former Duties taken away. But there being some Doubt and Difficulty in the measuring of Pictures, there is a Provision made, by 11 *Geo.* c. 17. *Sett.* 12. that all Pictures shall be measured and reduced to superficial Measure, that is, every Picture, which being reduced will produce a Square of Four Feet or upwards, shall be a Picture that shall contain Sixteen superficial Feet, and shall pay the Sum of Three Pounds; every Picture of Two Feet Square, and under Four, which shall, when reduced, produce

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produce Four superficial Feet, and under Sixteen superficial Feet, shall pay Forty Shillings; and every Picture under Two Feet Square, shall be such as reduced, shall produce less than Four superficial Feet, and pay Twenty Shillings.

Process.

A *Capias* shall issue against the Runners of Wool, which *vide*, and against the Runners of Alamodes and Lustrings, for which see Article *Silk*, and against the Runners and Receivers of prohibited and uncustomable Goods, for which see the 4th *Seçt.* of the *Act of Tonnage and Poundage*.

Sailcloth, Foreign and British.

By 12 *Ann. Seçs.* 3. c. 16. Foreign Sailcloth imported, pays a Penny an Ell, being usually entred as *Hollands Duck*, or *Vitry Canvas*; and *British* receives a Penny Bounty on Exportation; which see, under Title *Linens*.

Salt.

By the 8th *Seçt.* of the *Navigation-Act*, Salt is to be imported only in *British* Ships duly navigated, &c. and by the 9 *Seçt.* if imported in other Ships, &c. it is to pay Aliens Duties.

By the *Act of Frauds*, *Sect.* 23. 'tis declared to be prohibited to be imported from *Holland*.

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By 15 *Car. 2. c. 7. Sect. 7.* Salt may be shipped and loaded in any Part of *Europe* to be carried to *New England* and *Newfoundland*, in any *English* Ship, if duly navigated. By the Impost, 4 & 5 *W. & M.* every Wey of Salt not for curing of Fish is charged with Five Shillings.

By 1 *Ann. c. 21.* Salt imported in Vessels less than Twenty Tons, is forfeited, and double the Value, and by *Sect. 7.* the Officers of the Customs may go on board Ships hovering on the Coast, and compel them to come into Port, and may continue on board till all the Salt be unladen, or the Ship shall depart, and if the Vessel continues Twenty Days in Port without entring or unlading the Salt, unless it be by the Permission of the chief Officer of the Customs, the Salt on board, and double the Value, shall be forfeited.

By 2 & 3 *An. c. 14.* No Salt whatsoever being of the Produce or Manufacture of *England, Wales, &c.* or of *Ireland*, nor any other Salt from *Ireland*, or the *Isle of Man*, shall be imported under Forfeiture of it and the Ship, and the Aiders to take such Salt out of the Ship, or to carry it on Shore, or to convey it from the Shore when landed, shall forfeit Twenty Pounds for every such Offence, or be imprisoned for Six Months. And the Owners of such Salt and Ship must make their Claim within Twenty Days after Seizure, and give Security to answer the Value, else they shall be sold to the best Advantage; but the Salt Officers must seize such Salt imported, and the Ship within Two Months after the Offence committed. And by *Sect. 13.*
No

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No salted Fish shall be imported unless Oath be made that the same was cured with *British* Salt, and that no Drawback has been allowed on it, under Forfeiture of double the Value of such Fish. And by this Statute, *Seet.* 18. If any Salt be lost at Sea, or be thrown overboard to save the Ship, in such Case the Owner shall, upon Proof made by the Oaths of Two credible Witnesses, the Master of the Ship or Mate to be one, before the Justices of Peace at the Quarter-Sessions held for the County, Riding, Division or Town where he inhabits, in open Court, of the Loss of such Salt, and that the same was not occasioned by any Leakage of the Ship, or by any Negligence or Default of the Masters or Mariners, receive from the said Sessions a Certificate to any of the Salt-Officers, who are required to let such Person buy the like Quantity of Salt as is expressed in the Certificate Duty-free.

And by 8 *Geo. c.* 4. *Seet.* 18. this is extended performing all the Circumstances required in this Act, to Salt lost in any Port, Harbour or River.

By 5 *Ann. c.* 29. *Seet.* 17. The Importers of foreign Salt shall be chargeable with the Duties on the whole Quantity cellared, though on the clearing the Cellar or Warehouse, there should be a want of the said Quantity, but by the Union Act all foreign Salt imported into *Scotland* is chargeable with the same Duties as in *England*, and such Salt is to be cellared and locked up, under the Custody of the Importer and the Officers; and the Importer may have any Quantity out, not under Forty Bushels, on giving Security,

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curity to pay the Duty in Six Months ; and by that Act Salt brought from *Scotland* to *England* by Sea (for 'tis prohibited to be brought by Land, by the 8th Article of the Union Act, *vide* 13 *Sect. of the Act of Frauds*) is to pay Duty as foreign Salt.

By 5 Geo. c. 18. *Sect. 11.* Salt imported from *Fersey, Guernsey, Sark* and *Alderney*, is chargeable with the Duties as foreign Salt.

As to the Exportation of Salt, or its being carried coastwise, there are several Regulations.

By 5 & 6 W. & M. c. 7. All Ships going from Port to Port within *England*, &c. are to have a Certificate from the Officers of the Customs of such Port as they sail from, of the Quantity of Salt on board, which they are to deliver at such Port as they go to, and if there they do not deliver their whole Cargo, a Certificate of what has been delivered, shall be endorsed on the Cocket, &c. or given to the Master of the Vessel without Fee or Reward.

By 9 & 10 W. 3. c. 44. *Sect. 12.* There is the like Clause as to the Certificate, &c. which is required under Penalty of forfeiting double the Value of Salt otherwise delivered, and Ten Shillings *per* Bushel.

By 10 & 11 W. 3. c. 22. *Sect. 7.* the whole Duty shall be repaid, as a Drawback on the Exportation of Rock-salt, on a Debenture to be prepared by the Collector of the Customs, and verified by the Searcher, to be given without Fee, under Penalty of forfeiting double the Money.

By

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By 1 *Ann. c. 21. Sect. 6.* 84 *l.* Is to be a Bushel of foreign Salt, and 65 *l.* a Bushel of Rock-Salt.

By 5 *Ann. c. 29. Sect. 12.* Salt must be entered for *Ireland* to be entitled to the Drawback; and by 1 *Ann. c. 21. Sect. 11.* No Drawback is to be paid on Salt exported to *Ireland*, till a Certificate of its being landed there, be produced under the Hand of the Collector of the Customs there, of the Quantity, landed. (And by 4 & 5 *Ann. c. 12. Sect. 11.* On Proof within Six Months, that such Salt was lost, at the Quarter-Sessions for the Place where the Salt was exported for *Ireland*, and Certificate from the Sessions, the Drawback shall be repaid.) The Quantity of Salt exported or carried coastwise, shall be expressed on the Cocket by the Officers of the Customs, and if such Ship comes again into any Port in *England*, the Officer may go on board, and on his *Affidavit* before the Collector or Customer of such Port, that there is Cause to suspect, there is not so much Salt on board as is mentioned in the Cocket, they may cause such Salt to be weighed, and in case of a Deficiency, the remaining Salt shall be forfeited, by 1 *Ann. c. 21. Sect. 31.*

By 2 & 3 *Ann. c. 14. Sect. 12.* Salt exported to *Scotland* and *Isles of Jersey, Guernsey* and *Man*, is entitled to Drawback. *Vide* Drawback as to *Man*.

By 5 *Ann. c. 29. Sect. 14.* Four Bushels in Forty Bushels of white Salt, and Two in Forty for Rock-Salt are allowed on a Certificate from the Collector and proper Officers in

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Ireland for waste in Salt exported to *Ireland*, and a Deventure shall be issued accordingly by the Collector of the Port here for this Allowance.

No Exporters of Rock-Salt, or Salt made from Rock-Salt, shall have any greater Allowance on the Exportations thereof than what was before paid for the Duty.

By 5 Geo. c. 18, All Allowances given on the Exportation of Fish, not exported before 24 June 1719. are repealed, and all Curers of Fish may use foreign Salt, or *British* Salt free of all Duties, except the Customs. And several Provisions are made for securing the Duties, and preventing *Frauds*, which being under the Management of the Salt-Officers are here omitted.

The following Allowances are to be made for Fish exported, by Sect. 6.

For every Cask of Pilchards or Scads, containing 50 Gallons. 7 s.

Every Hundred of Codfish, Ling or Hake (except dried) called Haberdines, cont. 14 Inches in length, from the Fin to the 3d Joint in the Tail. 5 s.

Every Barrel of wet Codfish, Ling or Hake, cont. 32 Gal. 2 s.

Every Hundred of dry Codfish, Ling or Hake, called Haberdines. 3 s.

Every Barrel of Salmon, cont. 42 Gal. 4 s. 6 d.

Every

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Every Barrel of white Herrings, cont. 32 Gal.
2 s. 6 d.

Every Barrel of red Herrings, cont. 32 Gal.
1 s. 9 d.

Every Barrel of clean shotten red Herrings,
cont. 32 Gal. 1 s.

Every Last of dried Sprats. 1 s.

These Allowances are to be made by Debenture to be prepared by the Collector of the Customs of the Port whence such Fish is exported, and verified by the Searcher as to the Quantity, on the Oath of the Exporter, &c. to be taken before the principal Officers before the Debenture be allowed, that the Fish therein mentioned were *British*-taken and really exported beyond the Seas, and not relanded, or intended to be relanded in *Great Britain*, for which Debenture no Fee is to be taken; these Allowances are to be paid by the Officers for the Salt-Duties at the Port, or in Default by the Commissioners for Salt in *England*, or the Commissioners of Customs or Excise in *Scotland* at the Option of the Merchant; such exported Fish, if relanded, is forfeited, and double the Value, and no Allowance is to be made for unmerchantable Fish.

On Proof made before the chief Officers of the Port where Fish was shipped for Exportation; and provided such Fish be lost in Sight of the proper Officer where any such Fish shall come ashore, and no Use be made thereof by the Proprietor, but the same be burnt or destroyed by
4 the

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the said Officer; then the chief Officers may make out Debentures for the Bounty, as if such Fish had been really exported. By *Se^t. 10.* red Herrings and Sprats burnt in curing, shall be entitled to Bounty as if exported.

The Salmon Barrel throughout *Great Britain*, is to contain 42 Gal. and the Herring Barrel 32 Gal. and no Bounty is to be paid on Exportation, in any other Casks, except Barrels and half Barrels of this Size and Contents.

Masters of Vessels carrying Salt from *Scotland* to *England*, or from Port to Port in *Great Britain*, shall before they land it, deliver a Certificate of the Quantity transported, signed by the Salt-Officers, and by the Custom-house Officers of the Port whence the Ship set out: They must swear no Salt has been since taken in, and in case they deliver only Part of the Salt, then the Officers of the Salt and Customs, shall certify the Quantity delivered on the Back of the Cocket, &c. or otherwise, under Penalty of forfeiting double the Value of the Salt otherwise landed, and 10s. *per* Bushel.

The Custom-house Officers may go on board any Vessel in any Port, and demand a Sight of the Cocket; and if the Salt weigh more than is comprized in it, it shall be forfeit, so shall it for his Refusal to show the Cocket for Four Days; and the Officers of the Customs may go aboard Ships riding on the Sea Coast, and seize such Salt as they find in any other Vessel, than that wherein it was imported, unless the same has before been entered, or the Duties paid and secured.

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And all such Salt shall be forfeited, or the Value, to be recovered of the Master or Owner of such Vessel, who shall incur such other Penalties as if the Salt had been landed without Entering and Payment of Duty, and every Person hindring an Officer from going on board, &c. forfeits 40*l*.

The Forfeitures given by this Act, or any other Law relating to the Duties on Salt (except otherwise particularly directed) to be divided between the King, and the Officer informing. But the same may be mitigated as other Penalties by the Laws of the Excise. 'Tis the Penalty of 100*l*. to run foreign Salt, or be aiding in the Landing it, or conveying it from the Shore by the Twenty-fourth Section of 5 Geo.

Ships, and Masters of Ships.

What Ships are qualified to trade to *Great Britain*, or the Colonies, *vide* the *Navigation-Act*.

By the 6th *Seçt.* of the *Act of Frauds*, Ships taken by Letters of Mart or Reprizal, and all Prize-Ships, regularly condemned in the Courts of Admiralty here, or in the Plantations, and duly navigated, may by 7 & 8 *W. 3. c. 22. Seçt. 3.* trade hither, or to the Colonies.

For the Duty of Masters of Ships, and the Penalties imposed for their acting contrary to several Acts of Parliament, see the 2d, 3d, 4th 5th, and 7th Sections of the *Act of Frauds*, and the Notes there.

Silk,

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Silk, Alamodes and Lustrings.

There is a Rule in the Book of Rates, under the Article of *Silks*, that all Silks wrought, (except *East-India* wrought Silk, which by 11 & 12 *W. 3. c. 10.* is to pay only half the Old Subsidy on Importation,) shall pay one full Moiety of the Old Subsidy, over and above what they stand rated at, which additional Duty is bondable, payable in a Twelve-Month, or on ready Money has a Discount of 10 *per Cent.* and on Exportation the whole is drawn back. And there is another Rule there, that foreign wrought Silks exported (within Three Years, by 7 *Geo. c. 20. Sect. 10.*) shall draw two Thirds of the Old Subsidy, except *East-India* Silks and Alamodes, for which other Provisions have been made. By the Impost of 1690. wrought Silk from any Place but the *East-Indies* is charged with 10 *per Cent.* and raw Silk from thence with Five Pounds *per Cent.* But the additional Duties by the first Rule is not to be paid by the New Subsidy Acts. And wrought Silks exported draw back the whole of the New Subsidy. And by the Impost of 169 $\frac{2}{3}$. for all Sorts of Silks thrown in the Gum, 5 *per Cent.* more was to be paid than it was charged in the Book of Rates, for Silk wrought, except Alamodes, 2*s.* the Pound-weight, for Silk-Ferret or Floret, a Moiety more than it is charged in the Book of Rates, and for Alamodes, from any Place 15*l.* *per Cent.* I desire the Reader would be pleased to

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to observe this Clause concerning thrown Silk, because thrown Silk, by 2 *W. & M. c. 9. Sect. 1.* is prohibited to be imported from any Place, but the Kingdom of *Naples, Italy or Sicily*, and which must be of the Growth and Production of those Places, and be subject in the Importation of it to the *Act of Navigation*, and likewise it must come by Sea, and 'tis declared to be no Manufacture within the Meaning of the *Navigation-Act*. And thrown Silk otherwise imported, is forfeited half to the King, and half to the Informer.

By 6 *Geo. c. 13.* Raw Silk and Mohair-Yarn of the Product or Manufacture of *Asia*, shall not be imported from any Places in the *Levant*, but from *Turkey*, and the 12 *Sect.* of the *Navigation-Act* is repealed.

By 19 *H. 7. c. 21.* Silk wrought by it self, or manufactured with any other Stuff, Ribbands, Laces, Girdles, Corfes, Cauls, Corfes of Tissues or Points, are prohibited, unless they have the King's Licence, half to the King, and half to the Informer.

As to foreign Alamodes and Lustrings, they are the Subject of several Acts.

By 9 & 10 *W. 3. c. 30.* they are rated at Four Pounds for every Pound-Weight containing Sixteen Ounces, and so to pay all Duties, instead of the 40s. a Pound, at which they were rated in the Book of Rates, and by 8 & 9 *W. 3. c. 36.* they have no Drawback.

By 9 & 10 *W. 3. c. 43.* Foreign Alamodes and Lustrings must be brought to *London*, and no other Port, and Notice must be given to the
Com-

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Commissioners of the Customs of the Quality, Quantity, with the Marks, Numbers and Package of all such Silks intended to be imported with the Importer's and Ship's Name, and her Burthen, and the Captain's Name, and the Place or Port where they are to be shipped, and a Licence to import them must be taken under the Commissioners of the Customs Hands, or any Three, which Licence they must grant, and that without any Fee or Reward. And the Commissioners are to take Care that such Alamodes and Lustrings be sealed, of which a Register is to be made, in the Custom-house, (which Register is to be made without Fee) before the Goods be delivered out of the Custom-house Ware-house. These Directions not observed, these Alamodes and Lustrings are to be forfeited, and such forfeited Silks are to be carried, by 8 & 9 W. 3. c. 36. Sect. 4. to the Custom-house Ware-house, and be sold by Inch of Candle, and are not to be delivered to the Buyer, or any other, but only be carried on Ship-board to be exported, and sufficient Security is to be given to export them; which Securities shall be discharged on Certificate from the chief Officer at the Place of landing them, or by Oath, that they were lost at Sea. And to make such Seals necessary, and prevent *Frauds* in that Matter, (It was provided, by 5 & 6 W. & M. c. 20. Sect. 45. that the Commissioners shall seal all foreign Alamodes and Lustrings before they be delivered out of the Custom-house Ware-house, else they are to be forfeited, and 'tis 500*l.* Penalty to

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to alter or counterfeit such Seal, and the Importers or Possessors of these Silks against this Law, shall be subject to the Penalties of 1 *W. & M. c. 34.* which gives for the first Offence the Forfeiture of the full Value; for the Second the double Value; and for the third Incapacity to hold any Office,) and by 9 & 10 *W. 3. c. 43.* such Counterfeiter and his Aiders are to stand in the Pillory for Two Hours.

By 8 & 9 *W. 3. c. 36.* Persons importing Lustrings or Alamodes, without paying Duty, or importing Alamodes or Lustrings prohibited, or who shall insure or agree to deliver them, and shall deliver them, and the Persons insur'd, or who shall agree to have them delivered, and those that shall knowingly receive, or take into their House, Shop, &c. such Persons may be prosecuted, and a *Capias* in the first Process shall go, specifying the Sum of the Penalties sued for, and shall give special Bail which must be Subjects or Denizens, to appear in the Court, out of which the Writ issued, and shall likewise give at their Appearance special Bail, to answer and pay all the Forfeitures in case they be convicted. But by 5 *Ann. c. 20. Sect. 3.* None but Officers of the Customs, or those deputed by the Lustring Company, and who shall have Writs of Assistance, shall seize any Lustrings or Alamodes within the Bills of Mortality. And the Claimer of Alamodes or Lustrings need give *Security* only to answer and pay *Costs of Suit* in case a Verdict pass against him, or of a Non-suit or Judgment by Default, and the 10 *Sect.*
of

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of 9 & 10 *W. 3. c. 43.* and 1 *Sect.* of 8 & 9 *W. 3. c. 36.* are repealed, which required such Security. The former Laws are enforced by 9 & 10 *W. 3. c. 43.* That the Importers of Lustrings or Alamodes contrary to the Directions for their Exportation or Importation, or the wilful Receivers of them, or the Sellers or Offerers to Sale, of any such foreign Silks fraudulently imported, all and every one of them, and their Aiders shall forfeit Five Hundred Pounds; and if any Commission or Warrant Officer, or one in the King's Service who has the Command of any Ship of his, shall import or suffer to be imported, or put aboard any such Alamodes or Lustrings any Hoy, &c. or shall suffer it, besides the other Penalties, he shall be incapable of serving by Sea or Land, and lose any Benefit he might be entitled to. And any Sailor discovering it, shall, besides his Share of the Forfeitures, be discharged from the Ship, if he desires it; and the Captain shall give him a Ticket for his Wages. And by *Sect. 5.* The Buyers, Sellers and Possessors of *any* Alamodes or Lustrings with a counterfeit Seal of the Custom-House or Company's, forfeit the Goods, and 100*l.* if they know it was counterfeit. A subsequent Conviction for any Offence against this Act, or any other concerning Alamodes, subjects the Offender to double the Penalty set by it, for every Offence after.

And any Person may seize *any* Alamodes or Lustrings (except as before within the Bills of Mortality) by Writ of Assistance, or with a
Consta-

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Constable with a Justice's Warrant in the Day-time, in any House or Shop, imported, or not seal'd, contrary to the Directions of this Act. And upon Resistance they may break open Doors, Chests, &c. and bring them to the King's Ware-house; and Justices of the Peace must grant their Warrants, upon Oath made, that the Party (being a credible Person) suspects that there are Silks so fraudulently imported, or not seal'd. In Case of Dispute, whether such Silks be foreign, or imported against the Act, the Proof is to lie on the Claimer. All Officers of the Customs, and Sheriffs and Mayors, and other Officers, shall assist in the Execution of this Act. And if any Officer of the Customs shall connive at the fraudulent Importation, Receipt, or Sale of them, or if he or an Informer shall make a collusive Seizure, or desist or delay the Prosecution of the Suit for an Offence against this Act, they shall forfeit 500*l.* and be incapable of any Place. The Forfeitures arising by this Act, or any other, relating to Alamodes, are to be divided, Two Thirds to the King, and the other to the Seisor or Informer, and the King shall bear the Charges of the Suit; and the Action, according to 21 *Jac.* 1. c. 4. *Seet.* 5. may be laid in any County. But by the 12th Section of the 9 & 10 *W.* 3. it must be brought in Two Years, and this Law is declared, and made a general Law.

By 6 *Ann.* c. 19. *Seet.* 14. Every Person who shall secretly or clandestinely import, bring

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or

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or convey into this Kingdom, any wrought Silks, or Silks mixed with Gold or Silver, or any other Materials, and all and every their Aiders, Abettors, and Assistants, shall, for every such Offence, forfeit Two hundred Pounds over and above the Penalties to which the same are liable by any Law now in Force; or the Person in whose Custody or Possession such Silks shall be found, or who shall sell or offer the same to Sale, knowing thereof, and every Person who shall conceal such Silks, with Intent to prevent the Forfeiture of the same, shall, over and above the Loss of the said Silks, for every such Offence, forfeit One hundred Pounds, one Moiety to the King and the other to the Informer. And by this Statute of 6 *Ann. c. 19. Sect. 15.* All such Silks so forfeited, as aforesaid, in that Part of *Great Britain* call'd *England*, shall be sold at the Custom-house at *London*, by Inch of Candle, to the highest Bidder, and such of them as shall be so forfeited, as aforesaid, in that Part of *Great Britain* call'd *Scotland*, shall be sold at the Custom-house in *Edinburgh* in like Manner, and not otherwise.

As to black Alamodes by 6 & 7 *W. 3. c. 18. Sect. 38.* No Person can deal in them to buy or sell, or send them beyond Sea, unless they have the Custom-house Seal, or the Seal of the *Lustring* Company, for the Goods manufactured here, under the Forfeiture of them and One hundred Pounds, Half to the King, and Half to the Informer. But if the Buyer
of

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of such Silks not sealed, shall discover the Seller within a Twelvemonth, he shall be discharged of the Penalty, and have a Moiety of the Hundred Pounds to be recovered of the Seller; and by 8 & 9 *W. 3. c. 36. Sect. 3.* All black Alamodes and Lustrings wheresoever manufactur'd, found in the Custody of any one unmark'd, with the Seal of the Custom-house, or the Company's Seal, shall be forfeited, whether they have been bought or sold, before Seizure, together with One hundred Pounds, to be divided as above.

'Tis 500*l.* Penalty by 9 & 10 *W. 3. c. 43.* to counterfeit the Company's Seal, besides the Pillory for Two Hours.

There are some general Words in the former Part of this Article, as *any Alamodes*, which I desire the Reader would be pleased to observe.

By 12 *Ann. c. 9. Sect. 17.* Silks stained or printed here cannot be shipp'd off, and have the Drawback, till Notice be given to the Custom-house Officers where the Party will pack them, and the Seals from such Silks must be taken off, and the Officer must take an Account of the Quantities to be exported, and make a Return to the proper Officer for this Duty, without any Fee or Reward. And by 5 *Geo. c. 11. Sect. 15.* If any such Silks be found on Land or Water, unseal'd, they may be seiz'd by any Custom-house Officer, unless they be aboard a Ship for Exportation, and the Person, in whose Custody they are, shall forfeit Fifty Pounds, Half of the Silk and Fifty Pounds shall be for the

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King, and the other to the Informer; but such Silks so seiz'd shall not be deliver'd out of the Custom-house Ware-house till they have been seal'd.

By 8 *Geo. c.* 15. Silks manufactur'd here have, on Exportation, the following Bounty.

For all Ribbons and Stuffs made in *Great Britain*, of Silk only, and exported, the Sum of Three Shillings for every Pound-weight *Averdupois*.

For all Silks and Ribbons made in *Great Britain*, of Silk mix'd with Gold or Silver, and exported, the Sum of Four Shillings for every Pound-weight *Averdupois*.

For all Silk-stockings, Silk-gloves, Silk-fringes, Silk-laces, stitching or sewing Silk made in *Great Britain*, and exported, the Sum of one Shilling and Three-Pence for every Pound-weight *Averdupois*.

For all Stuffs of Silk and Grogram-Yarn, made in *Great Britain*, and exported, the Sum of Eight-Pence for every Pound-weight *Averdupois*.

For all Stuffs made in *Great Britain*, of Silk mix'd with Inkle or Cotton, and exported, the Sum of one Shilling for every Pound-weight *Averdupois*.

For all Stuffs made in *Great Britain*, of Silk and Worsted, and exported, the Sum of Six-Pence for every Pound-weight *Averdupois*.

Which several and respective Sums of Money for each Species before-mentioned, shall be paid
and

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and answer'd by the Customer or Collector of the Customs, with the Privy of the Comptroller of the Port, from whence the same shall be exported, on a Debenture to be made forth by the Customer or Collector, according to the Entry of the Goods, and the Shipping thereof verified by the Searcher, and Oath made by the Exporter on the Entry or Debenture, before the Customer or Collector, or Comptroller of such Port, that the said Goods are of *British* Manufacture, and exported or intended to be exported, to Parts beyond the Seas, and not re-landed or intended to be re-landed in any Part of *Great Britain*. The Exporter, with one or more Persons, first giving sufficient Security to the said Customer or Collector of the Port, in a Penalty of the Value of the Goods (which Security they are hereby empower'd to take in the Name, and to the Use of his Majesty, his Heirs and Successors) that such Silk-stuffs, or other Manufactures before-mentioned, so shipp'd or intended to be shipp'd, or any Part thereof, shall not be re-landed or brought on Shore again, in any Port or Part of *Great Britain*; and such Securities shall be discharg'd in the Manner hereafter mentioned, that is, for such of the said Goods as shall be entred for, or landed in the Kingdom of *Ireland*, the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, the Condition of the Bond shall be to bring a Certificate in Discharge thereof, within Six Months from the Date of the Bond, and within Eighteen Months for such of the said Goods as shall be

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entred for, or landed in any of his Majesty's Plantations in *America*; which respective Certificates, for such Silk-stuffs, or other Manufactures as shall be landed in any Port or Place, where any Officer of his Majesty's Customs shall be resident, shall be sign'd by the proper Officer of his Majesty's Customs there, importing that such Goods were there landed, testifying the Landing thereof; and for such Silk-stuffs and other Manufactures, as shall be entred for the Islands of *Fersey, Guernsey, Alderney, or Sark*, shall be sign'd by the proper Officer of his Majesty's Customs, if any such Officer shall be residing in those Islands respectively; and for Want of such Officer residing there, then by the Governor of those Islands, or the Deputy-Governor thereof; and for such Silk-stuffs, or other Manufactures, as shall be so entred for any other foreign Port or Place, to bring a Certificate under the common Seal of the chief Magistrate in such Port or Place, or under the Hands and Seals of Two known *British* Merchants, then being at such Port or Place, that such Silks, or other Manufactures were there landed, or such Bond shall be discharg'd upon Proof, in either of the said Cases, that such Goods were taken by Enemies, or perish'd in the Seas, the Examination and Proof thereof being left to the Judgment of the Commissioners of the Customs in *England* or *Scotland*.

'Tis lawful for any Searcher, or any other proper Officer of the Customs, after the Entry of any of the said Goods, and before or after the
the

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the Shipping thereof, to open and strictly examine any Bale, Truss, Chest, or other Package, as now by Law they may do, to see if the Goods are right entred, and if upon Examination, the same shall be found to be right entred, the Officer shall at his own Charge cause the same to be repack'd, to the Satisfaction of the Exporter, which Charge shall be allow'd to the said Officer by the Commissioners of the Customs, if they think it reasonable. But in Case such Officer shall find the said Goods, or any Part thereof, to have been entred under a wrong Denomination, whereby his Majesty would have been defrauded in the Allowance to be paid on the Exportation of such Goods, contrary to the true Intent and Meaning of this Act, all such Goods so wrong entred shall and may be seiz'd, and the same, as also the Value thereof, shall be forfeited and lost, and shall and may be prosecuted and divided as herein after mention'd.

And the said respective Allowances shall not be demanded or made for such of the said Manufacture mix'd with Gold or Silver, when they are only so mix'd at the Edges and the Ends of the Pieces; and if any Dispute shall arise concerning any of the said Manufactures, whether the same were made in *Great Britain*, or touching the Quality of the Goods, the *Onus Probandi* shall lie on the Exporter, Claimer or Owner thereof, and not on the Officer.

And if any of the said Silk-stuffs, or other Manufactures shipp'd to be exported, for which Allowance is hereby made, shall be relanded,

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or unshipp'd, in any Port or Place in *Great Britain*, contrary to the true Intent and Meaning of this Act, without the Licence of one or more of the principal Officers of such Port or Place, first had and obtained, or unless it be in Case of Distress to save the said Goods from Perishing, which shall be made known to one of the said Officers, the Goods (over and above the Penalty of the Bond, to be levied and recover'd to his Majesty's Use,) and treble the Value of such Goods, shall be forfeited; a Moiety to the King, and the other to the Informer.

The said Allowances shall be paid by the respective Customer or Collector, out of any Money in his Hands, arising from Customs or other Duties upon Goods imported from Parts beyond the Seas; and the Money so paid shall be accepted of in his or their Accounts, as so much paid to his Majesty, and he or they, is, are, and shall be discharg'd thereof.

But by *Sec. 6.* In Case any of the Customs, or other Duties now payable on the Importation of foreign thrown or raw Silk, shall, during the Continuance of this Act, be redeem'd, or cease to be payable, so much of the Allowance to be made on the Exportation of the Silk-stuffs, or other Manufactures before-mention'd, shall be abated, as shall bear a Proportion to the Customs or Duties so redeem'd, or that shall cease to be payable on the Importation of thrown or raw Silk.

But the Bounty given by 8 *Geo.* shall not be allow'd to such Silk-stuff Manufactures; by
9 *Geo.*

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9 *Geo. c. 8. Sect. 9.* unless Two Thirds of the Ends or Threads of the Warp (by which is meant the Length of the Piece) be either all Silk, or mix'd or twisted with Silk in the Warp, and Shipping such Goods otherwise, forfeits them and double the Value; the Penalty to be divided, as by 8 *Geo.*

Snuff. Vide Spice;

Sope.

Sope, by the old Impost, was charg'd every 112 *lb.* Ten Shillings, but that was taken away by 1 *Ann. c. 13. Sect. 40.*

As for the New Duty of 10 *Ann. c. 19.* Two-Pence the Pound-weight, and the additional Duty of another Two-Pence by 12 *Ann. c. 9. Sess. 2.* I have before spoke of them. I shall only add, that if Sope be landed without paying the Duty, or without Warrant, it shall be forfeited, Half to the King and Half to the Informer. These Duties are to be kept distinct, and on Exportation the Duty is all drawn back.

Spice,

Cinnamon, Cloves, Mace, Nutmegs, Pepper, and Snuff.

By a Rule in the Book of Rates, under the Title of Grocery, all Spicery, except Pepper, imported directly from the Place of its Growth in *English-built* Shipping, is to be rated one Third

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Third of what it is charg'd in the Book of Rates, and no more. And this Rule, as to Spicery, with the Exception of Pepper, took Place in all the new Subsidy Acts.

Pepper had several Duties laid on it amounting to Two Shillings all but an Half-penny, all which are reckoned up by 8 *Geo. c. 15. Sect. 15.* Which are by that Act reduced only to Four-Pence the Pound-weight, exclusive of the Half-Subsidy, to be paid at Importation. And the Value of the Pound of Pepper is estimated at Six Shillings and Eight-Pence, according to which, Distribution is to be made for all the Subsidy Acts, the Impost and New Duty; that is, 'To the Old, New, one 'Third, and Two 'Third Subsidies, Three-Pence, and the 'Third of a Penny each. 'To the Impost 2 *W. & M.* Ten-Pence, and to the New Duty Five Shillings.

* And by the same Act the Duties on Mace, Cloves and Nutmegs, are reduced, Mace from Ten Shillings the Pound to Three Shillings, Cloves from Five Shillings to Two, and Nutmegs from Four Shillings to one Shilling and Six-Pence, and these Sums are to be applied to the several Subsidies and Duties in such Proportion as Ten, Five, and Four do bear to 'Three, Two, and one and Six-Pence.

And these Duties on Pepper, Mace, Cloves, and Nutmegs, are to be raised and secured in the same Manner, and under the same Rules

* *Note*, Mace in the Book of Rates was valued at 20 s. the Pound-weight; Cloves, 10 s. and Nutmegs, 8 s. But now they are to pay as if they had been valued, Mace, the Pound, 6 s. Cloves, the Pound, 4 s. and Nutmegs, the Pound, 3 s.

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and Penalties with the former Duties, and have the same Discounts and Allowances in Proportion to the former.

By 8 *Ann. c. 7.* Pepper imported, in Ease of the Merchant, is to be Ware-hous'd after Entry, at the Charge of the Importer, in such Place as shall be approv'd by the Commissioners of the Customs, and Half the old Subsidy shall be paid down in Ready Money, and the Importers shall have Leave to garble it, and it shall not be carried out till all the Duties paid, if it be for home Consumption; but if it be for Exportation, then Security is to given by the Importer or Buyer, to the Commissioners, that it shall not be relanded, and such Security is to be vacated without Fee, on Certificate from the chief Magistrate of the Place, or under the Hands and Seals of Two *British* Merchants where it shall be landed, or on Proof by credible Persons, that it was lost or taken. And not to enter and ware-house such Pepper, is deem'd a clandestine Importation, and for which the Pepper shall be forfeited, and One hundred Pounds paid; a Moiety to the King and the other Moiety to the Informer.

And the Ware-house-keeper provided likewise at the Importer's Expence, must keep an exact Account in Writing of all Pepper brought in and carried out, and of what was for home Consumption, and shall in Writing transmit, at the End of every Six Months, this Account, which must be sworn, together with an Account of what remains in his Hands to the Commissioners of the Customs.

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Customs. And the Commissioners within a Month after shall order his Books to be inspected, and likewise the Ware-house ; and if it shall be found that any Pepper was delivered before Duty paid, or against the Directions of this Act, the Ware-house-keeper shall not only forfeit the Value of the Pepper, but likewise One hundred Pounds, to be divided as above, and he shall be disabled to hold any publick Employment.

The Proprietor may fix a Lock on such Ware-house, and in the Keeper's Presence view the Pepper ; and only Half of the old Subsidy is to be paid, if the Pepper be exported, and all the other Duties are to be discharged.

It having been doubted, whether Long Pepper should not pay the Eighteen-Pence a Pound imposed on Pepper by 8 *Ann. c. 7.* by 9 *Ann. c. 6. Sect. 59.* 'tis declared it shall not.

Spicery, by the 23d Section of the Act of Frauds, was declared to be prohibited from the *Netherlands* or *Germany* ; But by 8 *Ann. c. 7.* Nutmegs, Cloves, Cinnamon and Mace, paying the Duties, may be imported from any Place, by Licence from the Commissioners of the Customs, in Writing, which they are to give without Fee, provided they be imported in *British* Ships, the Master and Three Fourths of the Mariners *British*, and that the Licence specify the Quality and Quantity of such Spices, But by 6 *Geo. c. 21. Sect. 45.* Such Licence is not only to contain the Quality and Quantity of the Spices ; but it must express the Port where

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where they are intended to be imported; and if any greater Quantity shall be found than is contained in the Licence, it shall be considered as an Importation without Licence, and such Licence, which is to be granted without Fee, may be given by any Three of the Commissioners of the Customs, or by the Collector and Comptroller of the Port of Importation of such Spice. And the Package of such licens'd Spice must be in Bales or Casks, the Bales of Cinnamon to weigh and contain at least Seventy Pounds-weight, and the Casks for Nutmegs, Cloves, and Mace, to weigh and contain Three hundred Pounds-weight. And by 8 *Geo. c. 18. Sect. 21.* These Laws concerning the Licence are enforced, That every Licence taken out for the Importation of Cloves, Mace, Cinnamon and Nutmegs, shall be delivered up by the Master or Purser of the Ship, &c. to the Collector and Comptroller of the Port at the Time of entring the Ship regularly indorsed, and shall annex such Licence to the Entry or Report of such Ship. If the Casks of Cloves, Mace and Nutmegs, don't contain neat Three hundred-weight, and the Bales of Cinnamon Seventy Pound-weight, they shall be forfeited, and deem'd to be an Importation without Licence, and the Ship and Spice to be prosecuted accordingly. And by 6 & 7 *W. 3. c. 7.* before the Licence had, Notice must be given to the Commissioners, not only of the Quality and Quantity of the Spice, but the Name of the Ship and of the Master must be given, and the Place

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Place into which they are to be imported, but the Masters and Ships Names is not required by 3 & 4 *Ann. c. 4.* nor by the other Acts.

The Duty by 6 & 7 *W. 3. c. 7.* on Spice was payable in Ready Money, without any Discount; and if landed before Entry or Duties paid, or without Warrant, they were forfeited, Half to the King and Half to the Informer, without any Composition whatsoever to be made. This was to be kept distinct, and on Exportation Two Thirds was drawn back.

Cinnamon, and other Spices, except Pepper, by this Act, is to pay Five *per Cent.* more than it is charged in the Book of Rates.

By 3 & 4 *Ann. c. 4.* Cinnamon, Cloves, Nutmegs, and Mace, have another Five *per Cent.* to be collected as the former.

By 8 *Ann. c. 7.* Nutmegs, Cinnamon, and Cloves and Mace, are to pay as much more as the same Spices pay by any Law or Laws in Force; and so the Duties are doubled, to be raised and collected under the same Rules, Allowances and Forfeitures, as the other Duties before-mentioned, except that by *Seet. 25.* this last Duty is bondable, payable in a Twelve-month, or on paying Ready Money, Ten *per Cent.* for a Year Discount is allowed; and by *Seet. 28.* the Whole of this Duty is drawn back on Exportation.

The Duties of 6 & 7 *W. 3.* and 3 & 4 *Ann.* are made perpetual by 7 *Ann. c. 7.* and that of 8 *Ann.* by 6 *Geo. c. 4.*

Snuff

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Snuff, by this Act of 8 *Ann.* c. 7. is to pay Three Shillings the Pound-weight *Averdupois*, not being the Manufacture of our Plantations, and is subject to all the Rules of it. But this Duty is taken away by 12 *Geo.* and Snuff, if imported in *British* Ships, is rated to pay for the old Subsidy, Two Shillings and Six-Pence the Pound-weight *Averdupois*, from the Plantations in *America* and the *Spanish West-Indies*; and Five Shillings if 'tis imported from *Italy, Spain, Portugal*, and all other Parts except *France*. And the New Subsidies are to be regulated according to this Rate, and it is to have all the Allowances, and to be under the same Directions as are given or required by the former Acts.

Starch.

Starch by 10 *Ann.* c. 26. and 12 *Ann.* c. 9. is charged with Four-Pence Duty, Two-Pence the Pound-weight being laid on Starch imported by each of those Acts. It is to be collected according to the Sope-Duties, to which I refer.

Sugar. Vide Cotton.

Swords and Silver Manufactures, and Silver and Gold Lace, and Wire, and Watches.

By 9 & 10 *W.* 3. c. 28. Watches, Sword-hilts, Wrought Plate, and other silver Manufactures made here, being of the Fineness of
Eleven

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Eleven Ounces and Ten-penny Weight to every Pound *Troy*, and so proportionably for a less or greater Weight, may be exported as shall be yearly allowed, by any Three of the Commissioners of the Customs. Boxes or Dial-plates of Gold, Silver, or Brass, to Watches or Clocks, cannot be exported without the Movements, and on which the Maker's Name must be graved; and no Person shall make up any Clock or Watch without graving his Name, and the Place of his Abode or Freedom, under the Penalty of forfeiting such Box, Dial-plate, Watch and Clock, and Twenty Pounds besides; a Moiety to the King and the other to the Informer.

By 10 *Ann. c. 26. Sect. 46.* Gilt-Wire imported is to pay Twelve-Pence an Ounce *Troy*, and Silver Nine-Pence, in Ready Money before Landing.

If such Wire be landed against Law, 'tis forfeited, Half to the King and Half to the Informer; this Duty is to be kept distinct, and on Exportation is all drawn back.

And by *Sect. 62.* If any Person shall export any Gold or Silver Thread, or any Gold or Silver Lace, or Fringes made of Plate-Wire, spun upon Silk, upon giving Bond not to re-land them; and on Oath made, that they were made after the first of *July*, 1712, the Customer or Collector shall give the Exporter a Debenture, expressing the Kinds and Quantities of them, and the Searcher certifying the Shipping of them, the Collector of these Duties shall
pay

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pay a Drawback after the Rate of Five Shillings for every Pound-weight *Averdupois* of such Silver Thread, Lace, or Fringe made here, and Six Shillings and Eight-Pence for every Pound *Averdupois*, of such Gold Lace, Thread or Fringe, without any Fee. And no Gold or Silver Thread, Lace, Fringe, or other Work made thereof, shall be imported, under the Penalty of forfeiting them, and One hundred Pounds besides, for every such Parcel of them; a Moiety of them to the King and the other to the Informer, besides full Costs of Suit.

By 6 *Geo. c.* 11. Silver Plate imported is to pay Six-Pence an Ounce *Troy*, under the same Rules and Allowances as the Duty on Gilt and Silver Wire.

But by *Stat.* 40. The Standards for Silver Manufactures are regulated, which Standards are Eleven Ounces Ten-penny Weight *Troy*, and Eleven Ounces Two-penny Weight *Troy*; and 'tis enacted, That all Silver Vessels of Plate, or manufactured of Silver, shall not be less in Fineness than that of Eleven Ounces Ten-penny Weight of fine Silver in every Pound *Troy*, or of Silver less in Fineness than Eleven Ounces Two-penny Weight of fine Silver in every Pound *Troy*; which Two different Standards of Wrought Plate shall be severally and respectively marked with distinguishing Marks; (that is) Vessels made of Silver-Plate, or manufactured Silver, not less in Fineness than Eleven Ounces Ten-penny Weight of fine
Y Silver

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Silver in every Pound *Troy*, to be marked with the Workman's Mark, the Mark of the Wardens of the Mystery or Craft of the Goldsmiths, and with the Figure of a Lion's Head erased, and the Figure of a Woman called the *Britannia*; and all Vessels of Silver-Plate, or manufactured Silver, not less in Fineness than Eleven Ounces Two-penny Weight of fine Silver in every Pound *Troy*, and under the Degree of Eleven Ounces Ten-penny Weight of fine Silver in every Pound *Troy*, shall be marked with the Worker's Mark, and the Wardens of the Mystery or Craft of Goldsmiths, and with the Figure of a Lion passant, and the Figure of a Leopard's Head; and that it shall not be lawful to make any Vessels of Silver-Plate, or Manufactures of Silver, of a coarser Allay than what is herein specify'd, under the Penalties and Forfeitures prescribed by any of the Laws now in Being concerning Wrought Plate.

Tin. Vide Lead.

Tobacco.

By the Book of Rates, Tobacco is charged with the Payment of a Penny a Pound, and by the Rule there annexed, there is another additional Penny laid on it.

By 1 *Jac.* 2. c. 4. There is an Impost of Three-Pence for every Pound *British*, and Six-Pence a Pound on foreign Tobacco; and besides this, there is the New Subsidy of 9 *W.* 3. which

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which lays on a Penny more; and there is the one Third Subsidy of 2 *Ann.* the whole amounting to Six-Pence, and one Third of a Penny for every Pound-weight of Plantation-Tobacco.

And there being several Discounts, Abatements and Allowances, out of these Duties to the Importer, particularly by 12 *Ann. c. 8.* which were found to be prejudicial to the Revenue; therefore by 9 *Geo. c. 21.* there is an Alteration made in this Branch, which is very considerable. For now the Importer of such Tobacco from our Plantations is to pay down the old Subsidy of a Penny the Pound, and he is to have Twenty-five *per Cent.* instead of the former Allowance of Five *per Cent.* (for which *vide Sect. 12.* of the Act of Frauds) And he has another Twenty-five *per Cent.* in Lieu of all other Allowances and Discounts whatsoever, for prompt Payment of the remaining Duty of Five-Pence, and one Third of a Penny for every Pound-weight. But if the Importer chuses to give Bond, with one or more Sureties to be approved by the Collector and Comptroller of the Port, for the Payment of this Duty, within Eighteen Months, from the Master's Report of the Ship, or from the Merchant's Entry of the Tobacco within those Thirty Days; then he shall have only Fifteen *per Cent.* allowed him, and a Discount of Seven *per Cent.* if he pays off his Bond before the Eighteen Months are expired. And no Allowance shall be made for damaged Tobacco;

Y 2

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bacco; but if the Merchant refuse to enter it, he may; or he may separate such damaged Tobacco as he will not pay Duty for, and that which is damaged shall be burnt by the Direction of Three of the principal Officers of the Customs, making only this Allowance for Freight, or other Charges, that is, one Half-penny a Pound, so as this Allowance does not exceed Thirty Shillings for one Hogshead; and so the Eleventh Rule of the Book of Rates is repealed as to this. But the Importer shall not strip the Stalk from the Leaf on Pretence of Damage. And at the Weighing of Tobacco, there shall be allowed at the Scale only Eight Pounds upon every Hogshead that shall contain Three hundred and fifty Weight of Tobacco, which shall not be deducted on the Exportation.

By *Seet. 17.* Tobacco strip'd from the Stalk or Stem shall be forfeited; a Moiety to the King and the other to the Informer. But no Officer shall search for strip'd Tobacco after it has been weighed for the Payment of the Duties, and if there be Twenty Pound-weight of strip'd Tobacco in a Hogshead, that shall not make a Forfeiture. These Duties under these Regulations are to be applied in the same Manner as the former, and the Forfeitures are to go Half to the King, and Half to the Informer. As to the Exportation of Tobacco, no Drawback shall be allowed for Tobacco-Stalks; nor any for Tobacco exported in any Package but Casks containing Three hundred Weight,

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Weight, except cut or rolled Tobacco. And if the Tobacco be shipp'd off within Three Years, the whole Duty, and no more, shall be drawn back, or the Security vacated. And whosoever shall discover any Frauds in relanding such drawn back Tobacco, shall have one Half of the Officer's Share, after Charges deducted, Half of which the Commissioners of the Customs are to see, shall be born equally by the Crown and the Officers; and if the Discoverer was assisting, he shall be discharged of his Crime.

Tobacco carried coastwise from any other Port than that from whence the Certificate is given, or shall be taken on board in any coasting Vessel, or at Sea, then that, and double the Value shall be forfeited, and the Master shall forfeit the Value of the Tobacco. And the Discoverer, if he be not the Claimer or Owner, shall have in this Case Half the Officer's Share after the Charges deducted, to be born by the Crown and the Officer, and shall be discharged of his Crime.

By 8 *Ann. c. 13. Sect. 20.* Tobacco can have no Drawback, unless it be shipp'd in a Vessel of Twenty Tuns. For Tobacco shipp'd to *Ireland*, vide *Ireland*.

I must observe, that by 6 *Ann. c. 22. Sect. 12, 13.* No Tobacco of the Growth of *Europe*, shall be sold in any of the King's Ships, but only the Plantation Tobacco that has paid Duty, under the Penalty on the Commander and Purser wilfully offending, of Three Shillings
Y 3 for

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for every Pound-weight; a Moiety to the King and the other to the Informer. And by 10 & 11 *W.* 3. c. 21. No Tobacco from the Plantations on the Continent can be imported, but in Casks, Chests, or Cases of Two hundred Weight neat Tobacco, each Hundred-weight containing 112 *lb.* under the Forfeiture of it, and Six-pence for every Pound; Two Thirds to the King and the other to the Informer: But the Ship's Crew may have small Quantities brought for their Smoaking. And by 1 *Geo.* c. 46. exporting Walnut-Leaves, Hop-Leaves, and Sycamore-Leaves for Tobacco, and endeavouring to get a Drawback for it, forfeits Five Shillings for every Pound-weight, Half to the King and Half to the Informer, and the Officers of the Customs may search for such Leaves, and the Engines to cut them.

By 12 *Geo.* Tobacco seiz'd is to be sold, and the Officer is to have one full Third, free of all Charges, and that which will not sell for the Duty is to be burn'd, and the Seizor to be allow'd a Penny a Pound; and by this Act Tobacco-Stalks are prohibited, and shall be burn'd, and the Seizor shall have the like Sum.

Timber. Vide Wood.

Rules for the Tonnage of Ships. Vide Brandy.

Vinegar.

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Vinegar.

How Vinegar shall be imported, *vide* the 8th Section of the Navigation-Act. By the 25th Section of the Statute of Frauds, it was to pay the old Tonnage-Duty instead of Poundage. And it pays 10 s. a Ton Coinage-Duty, by 18 Car. 2. c. 5. And by the Impost 1 Jac. 2. c. 8. *French* Vinegar is to pay Eight Pounds a Ton, for all which I refer the Reader to their proper Places. But *French* Vinegar is excepted out of the Impost 4 & 5 W. & M. c. 5. But by 7 & 8 W. 3. c. 20. *French* Vinegar is to pay Fifteen Pounds the Ton additional Duty, without any Discount.

Whale-fins, Blubber, Oil.

For the several Regulations and Duties on Whale-fins, &c. I refer the Reader to *Seet.* 5. of the Navigation-Act, p. 81, 96, 98. and my Observations there, and the Accounts of Duties on particular Goods subjoined to the Tonnage and Poundage Act, where this Matter is pretty fully spoke to; what I have further to observe on this Head is, that by 9 & 10 W. 3. c. 23. cut Whale-bone imported (other than in Fins only) is forfeited, and double the Value; a Moiety to the King and the other to the Informer. And this is enforced by 4 & 5 Ann. c. 12. 'That if any Dealer in Whale-bone shall have in his Custody any such foreign-cut Whale-fins or

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Whale-bone, other than in Fins regularly imported, he shall forfeit Thirty Pounds, over and above the Forfeitures; and the Masters of Ships knowingly bringing or importing any foreign-cut Whale-fins or Whale-bone, shall forfeit Fifty Pounds. Both to be divided as before, Half to the King and Half to the Informer. And if any Dispute be where such Whale-bone was cut, the Proof shall be on the Claimer. And that Whale-fins, Oil and Blubber imported by the *Greenland* Company, or from *Newfoundland*, or from the Seas belonging to the Colonies, of *British* taking, and in *British* Ships, shall be discharged of the New Subsidy, by 10 & 11 *W. 3. c. 25. Sect. 16.*

Wines.

By the 'Tonnage-Act there is a Difference in the Sums to be paid for Wine brought to *London*, and to other Ports; and there is a Rule added in the Book of Rates, to provide against any Advantage that might be taken from landing Wine at an Out-Port, and after bringing it to *London*; but such Wine so landed and brought to *London*, is to pay the same Duty as if it had been originally imported to *London*. As to the 'Tonnage-Duties, I refer the Reader to the Act, and my Observations on it.

By 15 *Car. 2. c. 7. Madera* Wines and those of the *Azores* may be carried to the Plantations directly in Ships of *British*-built, and duly navigated.

And

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And by 18 *Car.* 2. c. 5. Wines are to pay Ten Shillings the Ton for the Coinage-Duty.

As to the Impost of 1 *Jac.* 2. c. 3. of Eight Pounds a Ton on *French* and 12 *l.* a Ton on *Spanish*, I have before spoken of it. *pag.* 69. And there is another Eight Pounds a Ton on *French* Wine, by 4 & 5 *W. & M.* c. 5. and Twenty-five Pounds a Ton by 7 & 8 *W.* 3. c. 20.

By the Eighth Rule annex'd to the Book of Rates, 12 *per Cent.* is allowed for Leakage where the Vessels are not full; and by the Ninth Rule, Every Hogshead of Wine which shall run out and not full Seven Inches, or above, be left therein; and every Butt or Pipe, not above Nine Inches, shall be accounted for Outs, and no Duty shall be paid for them. And by the 10th Rule, If the Wines prove corrupt and unmerchantable, the Owner shall be abated according to his Damage, by the Direction of the Collectors of the Customs, and one of the principal Officers. But this Rule is repealed by 6 *Geo.* c. 12. but in Compensation of it, there shall be allowed to the Importer, and the Patentee of Prizage, out of all the several gross Duties upon Wines in Casks (except the Coinage-Duty) over and above the several Abatements and Discounts, the several Allowances following; that is, out of the several gross Duties (except Coinage) laid on *German* Wines, or such as pay that Duty, an Allowance of Two *per Cent.* on *French* Six *per Cent.* and on *Spanish*, *Portugal*, and other Wines, Ten *per Cent.* to be deducted in Case the Wines be exported.

But

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But if the Wines be so bad, that the Merchant won't pay or secure the Duty, he may stave them in the Presence of Two Officers, who are to take Account of the Quantity spilt, for the Benefit of the Merchant, who is to be repaid his Money, or to have it deducted on the Foot of his Account. (But by 12 *Geo.* they are to be Ware-hous'd and sold to Distillers, and the Merchant is to have the Money, provided it does not exceed such respective Allowances: The Surplus is to be applied as the Duties should).

And the Merchant for every Ton of Wine, containing Two hundred and fifty-two Gallons, if it be *German*, shall have Two Pounds, if *French* Four Pounds, and if *Spanish* Eight Pounds, as a Compensation for Freight and other Charges, of which a Certificate must be made without Fee, and the Money so allowed paid immediately.

But by 8 *Geo. c.* 18. *Seet.* 19. No Allowance shall be made for any Wine but what is imported in Casks directly from the Place of its Growth, or usual Port of Shipping, unless it be in Case of Wine damaged by Strefs of Weather.

By the former Act of 6 *Geo. c.* 12. Two Thirds of the Impost of 1 *Jac.* 2. may be drawn back on Wine exported.

It will be proper to take Notice, that the Wine-Gallon is ascertained by the 5 *Ann. c.* 27. *Seet.* 17. So that any round Vessel, commonly called a Cylinder, having an even Bottom, and
being

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being Seven Inches Diameter throughout, and Six Inches deep from the Top of the Inside to the Bottom, or any Vessel containing Two hundred thirty-one cubical Inches shall be taken to be a legal Wine Gallon; and Two hundred fifty-two Gallons shall be a Ton, and One hundred twenty-six Gallons shall be deem'd a Butt or Pipe, and Sixty-three Gallons shall be an Hogshead.

By 1 *Ann. c. 12*, *Hungary* Wines imported from *Hamburgh* are to pay the Rhenish Wine Duty.

It will be here very proper to take Notice, that Wines brought to the Port of *London* are to pay Four Shillings the Ton for the Use of the Orphans, and are subject to the same Forfeiture for Non-payment of it, as Wines are by the Tonnage-Act for Non-payment of Duty to the Crown. And likewise it will be necessary to observe, that Ten Shillings a Butt on all Sweet Wines is paid for what is called the *Southampton*-Duty, and which is received at the Custom-house for their Use, for such Wines brought to *London*.

By the Fourth Rule of the Book of Rates, Wines exported draw all the Subsidies but Twenty Shillings by a *British* Subject, and Five and twenty Shillings the Ton by an Alien.

Wire.

For *Iron*, *Copper*, *Brass*, see the Imposts of 1690, and 1692-3.

Wood,

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Wood, Deals, Timber, Wainscot, Lumber.

For this I refer the Reader to the 8th, 9th, and 18th Sections of the Navigation-Act, and the 23d Section of the Act of Frauds, and to the Impost of 1690, 2 *W. & M. c. 4.* Such of this Article as comes within naval Stores, I beg Leave to refer the Reader to that Article; and what comes within the Denomination of dying Woods, to the Head of Drugs and dying Woods, such as Fustick and Logwood, and Brazil-wood, &c. *Note, Lumber, by 8 Geo. c. 12.* from our Colonies in *America*, may be imported for 21 Years, Duty-free.

Wool, Sheep, Woolfells, Woollen Manufactures, Fullers Earth, and Tobacco-pipe Clay.

It was Felony formerly to export Wool and Woolfells, as appears by 27 *Ed. 3. c. 3.* and by 8 *Eliz. c. 3.* the Exporter of Rams, Sheep or Lambs, alive, for the first Offence, shall forfeit all his Goods, a Moiety to the King and the other to the Informer, and such Offender is to be imprisoned for a Year without Bail; and at the Year's End, in open Market, shall have his left Hand cut off, which is to be nailed up in the most publick Place of it; and the second Offence is made Felony. And by the 13 & 14 *Car. 2. c. 18.* To export from *England* and *Ireland*, any Wool, Woolfells, &c. was made Felony; but this Statute was, as to the Felony, repealed expressly by the 7 & 8 *W. 3. c. 28.*
Seet.

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Seet. 14. and consequently the other Acts, that create the Felony for such Exportation of Wool, are repeal'd, by a necessary Implication of Law, as the last Act is inconsistent with the former in that particular Point.

But though it was made Felony, yet there was a Provision in the Act of the 13th & 14th *Car.* 2. That no other Alteration or repeal should be made of the Statute of 12 *Car.* 2. c. 32. by which 'tis enacted, That none shall export or load on any Carriage, or lay on board any Vessel to export out of *England, Wales, Town of Berwick, Jersey, Guernsey, Sark and Alderney or Ireland*, into any Places, out of the Places aforesaid, any Sheep or Wool of the Breed and Growth of the said Places, Woolfels, Mortlings or Shorlings, Yarn made of Wool, Wool-flocks, Fullers Earth, or Fullers Clay, on Pain to forfeit the same, and 20s. for every Sheep, and Three Shillings for every Pound-weight of the other Goods: And the Owners of such Ships knowing such Offence, to forfeit all their Interest in the said Ships, and Masters and Mariners assisting thereto, all their Goods, and to have Imprisonment for Three Months; a Moiety to the King, and the other to the Informer, suing in any Court of Record, or before the Justices of Assize, or General Quarter-Sessions.

They that shall transport or cause to be transported, any of the Goods aforesaid, and be thereof convicted, shall be disabled to require any Debt belonging to them.

Offences

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Offences against this Act may be determined in the County where committed, or where such Offenders are apprehended.

(But the Offenders shall not be impeach'd, unless within Three Years after the Offence committed, by 9 *W. 3. c. 40. Sect. 9.*)

Any may seize to their own Use and the King's, any of the Goods aforesaid, laid on board, or packed or loaded on any Carriage, or laid near any Water to be conveyed into *Scotland*; (but this is alter'd by the Union Act) but such Persons shall not give Evidence against any that shall be questioned by Virtue of this Act.

All Vessels, whereof any Alien or natural-born Subject, not inhabiting in *England*, shall be Owner or Part-Owner, wherein any of the Goods shall be shipp'd contrary to this Act, shall be forfeit to the King.

Lamb-skins, ready dressed, are excepted, and Necessaries for the Ships and Persons therein, as Beds stuff'd with Flocks.

None of the Goods aforesaid shall be transported out of *England, Wales, Town of Berwick, or Ireland*, into *Jersey, Guernsey, Sark, or Alderney*, only Wool from the Port of *Southampton*, for the Use of the Inhabitants of those Isles, and they that Ship such Wool shall before-hand deliver to the Customer of the said Port, a Writing under the Seal of the respective Governors of the said Isles, or their Deputies, purporting that such Party is authorized to export so many Numbers of Tods, and hath en-
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ter'd into sufficient Bond to his Majesty's Use, for Landing them in that Isle. The Wool so exported not to exceed these Quantities, viz. unto *Jersey* 2000 Tods of unkemb'd Wool, to *Guernsey* 1000, to *Alderney* 200, to *Sark* 100. (The Allowance is encreased by 1 *W. & M.* which *vide infra.*)

The Customer of the Port of *Southampton*, shall keep an Account of the Wools so permitted to be loaden, on Pain to forfeit 100*l.* to him that will sue for the same, and to lose his Place. And if any of the Governors, or their Deputies, make Licence to export more, they shall forfeit 20*l.* for every Tod licensed, above the Proportions aforesaid.

No more than Twelve-Pence shall be taken for Writing such Licence, and entring a Remembrance of it, on Pain of 5*s.* for every Penny taken over, to the Party grieved.

By 13 & 14 *Car. 2. c. 18.* None shall press together with any Screws, Presses, or other Engines, into any Sack, Bag, &c. nor shall put or press any Wool, or Yarn made of Wool, in any Cask or Vessel, nor shall lay or cause to be laid near the Shore, or Coasts of the Seas, or any navigable River, or into any House or Place adjoining thereunto, any such Wool, Woolfells, or Yarn made of Wool, to export the same, on Pain to forfeit it, or the Value. (This is enforced by 9 *W. 3.* which see *infra.*)

No Tobacco-pipe Clay shall be exported out of *England*, Town of *Berwick*, *Ireland*, or *Wales*, under the Penalty of 3*s.* for every Pound exported contrary to this Act.

No

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No Packs, Bags, or Casks of Wool, Woolfells, Mortlings, Shorlings, Yarn made of Wool, Wool-flocks, or Fullers Earth, Fulling Clay, or Tobacco-pipe Clay, shall be laid on any Horse, Cart, or other Carriage, or conveyed to, or from any Place in *England*, Town of *Berwick*, *Wales*, or *Ireland*, but at seasonable Hours, *viz.* from the 1st of *March* to the 29th of *September* yearly, between the Hours of Four in the Morning and Eight in the Evening, and from the 29th Day of *September* to the First of *March* yearly, between Seven in the Morning and Five in the Evening, on Pain to lose all such Goods, or the Value thereof; a Moiety to the King, and the other to the Prosecutor.

The *Owner* of any Vessel, or any *Master* or *Mariners*, knowing of such Transportation, that within Three Months after such Knowledge, or after their Return into *England*, or *Ireland*, Town of *Berwick*, or *Wales*, shall give the first Information thereof before any of the Barons of the Exchequer of *England* or *Ireland*, or the Head Officer of any Port, where they shall first arrive, upon Oath, of the Number and Quantity of such Goods so transported, and by whom, where, and in what Vessel, and afterwards shall be ready to prove the same, shall not be punished for Felony, but shall be subject to all other Penalties in this Act contained. And all such Transportation, or conveying of the Goods aforesaid, is declared to be a common Nuisance. (But they are freed from

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from all Penalties, and made capable to recover and receive all the Benefit of this and the preceding Acts, by 1 *W. & M. c. 22. Sect. 8.*)

Justices of Assize, Justices of Gaol-Delivery, and Justices of the Peace in their General Quarter-Sessions, may determine the Premises. And all Mayors, and other head Officers of Cities, Boroughs, and Towns, shall inquire of every Offence within this Act.

The Preamble of 1 *W. & M. c. 32.* Recites Wools, Woolfells, Mortlings, Shorlings, Yarn of Wool, &c. Fullers Earth, Fulling and Tobacco-pipe Clay; but the enacting Part mentions only Wools, therefore 'tis extended to all the Particulars mentioned in the Preamble, by 5 *Geo. c. 11. Sect. 14.*

By 1 *W. & M. Sess. 1. c. 32.* Owners of Wool, or their Agents, that shall at any Time carry, or cause to be carried any Wool to any Port or Place on the Sea Coasts, to be conveyed to any other Port or Place in *England, Wales, or Berwick*, from whence the same may be transported into foreign Parts, shall first cause a due Entry thereof to be made at the Port from whence it shall be intended to be conveyed, containing the Weights, Marks and Numbers thereof, before they carry it within Five Miles of any such Port or Place; or else such Wool found, and the Beasts and Carriages conveying it, shall be forfeited: And the Persons conveying, driving, or abetting the same, shall forfeit and suffer as by the Laws and Statutes now in Force against the Exportation of Wool.

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The foregoing Clause shall not extend to hinder any Persons from carrying their Wool from the Place of Shearing, to their own dwelling House, &c. though within Five Miles of the Sea, so as within Ten Days after Shearing, and before they otherwise dispose of the same, they certify under their Hands to the Officers of the Customs in the next Port, the Quantity thereof, *viz.* the Number of Fleeces, and where housed, and do not remove the same without certifying the Officer of the next Port, under their Hands, of their Intentions to remove it, Three Days at least before such Removal; the said Officer to keep and register such Certificate; but Persons neglecting to certify, or removing the Wool before such Certificate of their Intention, shall be liable to the Penalties of the former Clauses.

Cockets for carrying Wool from any Port in *England, Wales, or Berwick*, shall be written upon Paper, and signed by Three chief Officers of such Port at least; and Certificates of landing them again at any other of the said Ports, or from *Ireland*, shall be so signed; and all such Wool, both at Shipping and Landing, shall be weighed in the Presence of the said Officers, giving such Cockets and Certificates; and the Weight, Marks and Number of such Wool shipped and landed, shall be expressed in both Cocket and Certificate.

Officers not observing the Directions of this Act, shall be adjudged Abettors of the Transportation, and suffer the Penalties contained in the

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the Statutes of the Twelfth and Fourteenth Years of King *Charles* the Second, against Transportation of Wool.

No Wool shall be shipped from *Ireland*,* but from *Dublin*, *Waterford*, *Youghall*, *Kingsale*, *Cork* and *Drogheda*, (and from *New Ross*, in the County of *Wexford*, by 4 *Ann. c. 7.*) nor imported from thence, but into *Liverpool*, *Chester*, *Bristol*, *Minehead*, *Barnstaple*, *Beddiford* and *Exeter*. (By 7 & 8 *W. 3. c. 28.* *Whitehaven* is added, and *Exeter* left out; but *Whitehaven* is left out, by 10 & 11 *W. 3.* and *Bridge-water* put in, and to and from no other Ports can Wool be shipped.)

Owners of Ships, Masters and Mariners knowing of the Exportation of any Sheeps Wool, Woolfells, Mortlings, Shorlings, Yarn made of Wool, Woolflocks, Fullers Earth, or Tobacco-Pipe Clay, contrary to the Meaning of this Act, that shall within Three Months after their Knowledge thereof, or after their Return into *England*, *Ireland*, *Wales*, or *Berwick*, give the first Information thereof, and by whom, where, and in what Vessel, upon Oath before any of the Barons of the Exchequer in *England* or *Ireland*, or any Three of the Commissioners appointed by this Act, or the head Officer of the Port where they shall first arrive, and shall be ready to justify and prove the same, shall not be subject to the Penalties of this, or any other Act, for the said Offence, but shall recover and receive such Benefit and Advantages as are appointed by any precedent Act. Several Commissioners were ap-

* *Vide p. 344. 347. concerning Ireland.*

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pointed by this Act, for executing the Laws against running Wool, whose Names it is unnecessary to recite.

The Powers given to the said Commissioners, shall not hinder any Persons lawfully authorized from seizing Wool, or prosecuting Offenders against this, or any former Act.

If any Prosecution shall be against any Person for what he shall do in Pursuance of this Act, he may file a Common Bail, or enter into a Common Appearance, and plead the general Issue, and give this Act in Evidence; and if the Plaintiff be Nonsuit or discontinue, or a Verdict pass against him, or Judgment upon a Demurrer, the Defendant shall recover treble Costs.

A Register shall be kept at the Custom-house, *London*, of all Wool imported from *Ireland*, and of all Wool sent from one Port to another in this Kingdom; the Weights and Numbers, Ship, Master's Name, Owner's Name, and to whom consigned.

Any Persons may buy Cloths, Stuffs, Stockings, or other woollen Manufactures, and export the same, paying the usual Customs.

Nothing in this Act shall be construed to avoid the Charters granted to the *Levant*, *Eastland*, *Russia*, or *African* Companies.

It shall be lawful to transport from *Southampton* only, for the Use of the Inhabitants of *Guernsey*, &c. One Thousand Tods of unkemb'd Wool from *Guernsey*, Two Thousand for *Fersey*, Two Hundred for *Alderney*, and One Hundred for *Sark*, more than by the Act made in the

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the Twelfth Year of King *Charles* the Second, is provided for; the same to be done according to the Directions, and under the Penalties therein appointed and inflicted; and on the farther Penalty of 'Twenty Pounds for every Tod of Wool, and Forfeiture of the Wool it self, (one Half to the King, one Quarter to the Informer, and one Quarter to the Poor of the said Island,) in case of transporting again, or attempting to transport any of the said Wool from the said Islands, for every Offence therein, and that every Person so offending, shall after the first Offence, be incapable of any Grant of any Wool from the said Port of *Southampton*, nor ever after have any Warrant granted him for that Purpose; the said Penalties to be recovered by him that will sue for the same by Action of Debt, Bill, Plaint, or Information, &c.

By 7 & 8 *W. 3. c. 28.* 'The Commissioners of the Customs in *Ireland*, shall every Six Months transmit to the Commissioners of the Customs in *England*, a true Account and Particulars of all Wool exported out of *Ireland*, into *England*.

All Certificates for the landing of Wool, shall be written upon Paper, and not Parchment, and not obliterated or interlined.

No Wool, Woolfells, &c. shall be carried or conveyed by Land, to or from any Place in the Countries next adjoining to the Kingdom of *Scotland*, or within Five Miles of the Sea-Coasts, but between the Sun-rising and Sun-setting, under Penalty of Forfeiture of the said

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Commodities, and the Horses and Carriages imployed in carrying the same; and no Ship or Vessel shall export the same to any Port beyond the Seas, under the Penalty and Forfeiture of the said Vessel, and treble the Value thereof, with treble the Costs of Suit. And the Inhabitants of the Hundred or Place next adjoining to the said Kingdom of *Scotland*, or to the Sea-Coasts, out of, or through which, any of the said Commodities shall be carried or exported, shall forfeit Twenty Pounds, if the Wool so carried be under Ten Pounds Value; if above, then treble the Value, and treble Costs. (The Clause as to *Scotland* is repealed by the Union Act;) concerning the Hundred of *Winchelsea*, vide 9 & 10 *W. 3. Sect. 11. p. 346.*

All which Forfeitures shall be recovered by him who shall sue for the same in any Court of Record at *Westminster*, where no *Essoin*, &c. shall be allowed, nor more than one *Imparlance*.

Execution for the Informer may be had against Two or more of the said Inhabitants, and after such Execution, the Justices of Peace (upon Complaint of the Party so charged,) may at their Quarter-Sessions, assess and tax ratably and proportionably, all the Towns, Parishes and Hamlets in the said Hundred or Place, in the same Manner and Form as an Hundred ought to be charged in case of a Robbery, by the Statute 27 *El. c. 13.* and thereby reimburse the Parties charged.

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All Persons who shall aid, abet, or assist in carrying or exporting any of the said Commodities out of this Realm (being legally convicted) shall suffer Three Years Imprisonment; and the Owner of such Wool and other Commodities aforesaid, and all that shall be aiding, abetting or assisting in carrying, or exporting any of them out of this Kingdom, shall answer and satisfy treble the Value of all such Forfeitures and Penalties, which such Inhabitants shall be charg'd with, and treble Costs of Suit, to be recovered in any Court of Record at *Westminster*, (where no *Essoin*, &c. is to be allowed, and but one *Impar lance*) by and in the Name of the Clerk of the Peace of such County, (without naming his Christian or Sirname) to the Use of the said Inhabitants; and notwithstanding the Death or Removal of such Clerk of the Peace, the said Suit shall not discontinue, but be prosecuted to Judgment.

Such Actions and Informations shall be tried in any Court of the King's Courts of Record, by a Jury of Freeholders of any other County than that where the Fact was committed.

The first Three Persons who have been aiding, (but not the Owners) who shall inform thereof to a Justice of Peace, shall not suffer any of the said Penalties and Forfeitures.

If any Action or Suit be brought against any Justice of Peace, or other Person employed in the Execution of this Act, for any Thing done by Virtue of this Act, the Action shall be laid in the proper County, and the Defendant

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may plead the general Issue, and give the special Matter in Evidence ; and if the Plaintiff shall be Nonfuit, or discontinue, or the Jury find for the Defendant, he shall have treble Costs. And every Suit or Information by Virtue of this Act, shall be commenced within one Year after the Fact committed. *Vide 9 & 10 W. 3.*

If any Person, to whom any Forfeitures by this Act are given, shall compound for the same, for less than what is hereby given, it shall be lawful for any Person to sue for, and recover the same, in manner and Form as aforesaid, and the Person compounding, shall suffer Five Years Imprisonment.

The Lord High Admiral, or Commissioners of the Admiralty, shall from Time to Time, appoint one Ship of the Fifth Rate, and Two Ships of the Sixth Rate, and Four arm'd Sloops, constantly to cruize from the *North Foreland*, to the *Isle of Wight*, for the seizing all Vessels or Boats which shall export Wool, or bring any prohibited Goods.

By 9 & 10 W. 3. c. 40. * The former Statute concerning the Importation of Wool from *Ireland* hither, and every Thing therein contained, except what is hereby otherwise altered, shall continue and be in full Force.

No Fullers-Earth, or Scowring-Clay shall be exported out of this Kingdom into *Ireland*, or any other foreign Parts, but the Exporter shall forfeit one Shilling for every Pound-weight.

* *Vide p. 338, 339.*

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All Owners of Wool, shorn, housed or lodged within Ten Miles of the Sea-side in *Kent* and *Sussex*, shall give an exact Account in Writing, within Three Days after Shearing, of the Number of Fleeces, and where lodged or housed, to the next adjoining Port, or Officer of the Customs, and the like Notice before removing thereof, and the Name and Abode of the Persons to whom disposed, and where intended to be carried; and shall take a Certificate of the Officer who first entered it, on Forfeiture of the Wool not enter'd, or otherwise disposed of, and a Penalty of Three Shillings *per* Pound for such Wool, as if it had been actually transported; which Entries are to be made *gratis*, and Certificates given without Delay, specifying the Names of the Owners and Buyers thereof, and limiting it to such Times and Places to be removed, taking Six-pence, and no more, for each Certificate.

No Persons residing within Fifteen Miles off the Sea in *Kent* or *Sussex*, shall buy any Wool, before they enter into Bond to the King, with Sureties, not to sell the said Wool to any Persons within Fifteen Miles of the Sea; and if any Wool be carrying towards the Sea-side in those Counties, unless entered, and Security given, the same shall be forfeited, and 3 s. for every Pound-weight.

No Wool, removed from the Place where it was first housed after Shearing, within Ten Miles, shall be lodged after the first Removing within Fifteen Miles of the Sea, in these Counties,

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ties, on Pain of Forfeiture if found; but if carried away, then the Owner to forfeit 3 *s.* per Pound-weight.

All Persons laying or hiding any Wool, within Fifteen Miles of the Sea, and not entred, such Wool shall be seized and forfeited, and the Persons claiming the same, shall give Security in the Exchequer (if cast upon a Trial) to pay treble Costs, over and above the Penalties and Forfeitures.

If any Person be prosecuted in the Execution of this Act, he may plead the general Issue, and give the special Matter in Evidence, which if done in Pursuance of this Act, the Jury shall find for the Defendant, and in such Case, or if the Plaintiff be Nonsuit or discontinue, the Defendant shall have treble Costs.

All Forfeitures and Penalties in this Act, shall be one Third to the King, and the other two Thirds to the Person that shall seize or sue for the same in any of the Courts of Record at *Westminster*.

The King may cause such Persons as shall be guilty of transporting any Wool, &c. to be prosecuted at any Time within Three Years after the Offence committed.

The Hundred of *Winchelsea* in the Cinque-Ports, being divided by a navigable Arm of the Sea, shall be taken, in respect to the said Act of 7 *W.* 3. as two distinct Hundreds, *viz.* the Part of the one Side of the said Arm, and that on the other, each as an intire Hundred; and the Penalties for suffering such Exportations, shall be
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levied on that Part of the said Hundred only, which lies on the same Side of the said Arm, out of which such Exportation was made and permitted; but the said Hundred shall not be divided in any other Particular, but in this only.

By 10 & 11 *W. 3. c. 10.* None shall export or convey out of *Ireland*, into any foreign Parts, other than into *England* or *Wales*, any Wool or Woollen Manufactures whatsoever, made up or mixed with Wool or Woolflocks, or load any such Wool, &c. in any Place of *Ireland*, with Intent to export or convey the same into any Port or Place (except as aforesaid.)

(By 11 & 12 *W. 3. c. 13.* This Act is explained so as not to subject the Carrying out such Wool, &c. that is for the Gunner and Boat-swains Stores, or the Sailors Apparel, provided each Sailor doth not carry out above the Value of Forty Shillings, to the Penalties contained in it.)

All Offenders and Offences shall be liable to the following Penalties, *viz.* the said Wool, &c. so exported, conveyed or loaden, shall be forfeited, and the Offenders shall forfeit Five Hundred Pounds for every such Offence: And every Ship and Vessel, wherein any of the said Commodities shall be so laid on board, shall be forfeited with all her Tackle and Furniture: And the Masters and Mariners thereof, or any Porters, Carriers, Waggoners, Boatmen or others, wittingly aiding or assisting therein, shall forfeit Forty Pounds, one Moiety to the Prosecutor in *England* or *Ireland*, and the other to the

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the Encouragement of the Linen Manufacture in *Ireland*, to be disposed of by the Court of Exchequer, for that Use only, (but this is taken away by 3 *Geo. c. 21.* and goes to the King after Deduction of the Charge of Prosecution.)

No Acquittal nor any Indictment, Information or Suit (unless the Offender be thereupon convicted) in *Ireland*, for any of the said Offences, shall be pleaded or allowed in Bar or Delay of any Indictment, Information or Prosecution in *England*.

Any Persons may seize and carry to the King's next Warehouse all such Wool, &c. as shall be laid on board any Vessel, or laid on Shore, at or near the Sea, or any navigable River; or shall otherwise be loaden with Intent to be exported or conveyed out of *Ireland* into any foreign Parts, and the Ship or Vessel wherein any of the said Commodities shall be put on board, may be also seized: And the Persons seizing, shall be indemnified for so doing. (But this Clause extending only to enable People to seize and not giving any Forfeiture, the laying Wool, &c. on the Shore, at or near the Sea, or any River navigable, &c. subjects them to a Forfeiture, and all the Penalties of this Act, by 5 *Geo. c. 11. Sect. 21.*)

For every Ship or Vessel that shall sail from *Ireland*, with any of the said Commodities to this Kingdom, sufficient Bond shall be given by Two good Men, known Inhabitants and residing near the Place where the Bond shall be given, to the chief Officers of the Customs there, in dou-

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double the Value of the Goods intended to be transported, before the Lading thereof, that all the said Goods shall be brought by the said Ship or Vessel to some Port in *England* or *Wales*, and there unladen, and the Custom paid; and if laden before such Bond given, the Ship or Vessel to be forfeited, and the Forfeiture to be divided as above.

A Register shall be kept at the Custom-house in *London*, of all the said Goods imported from *Ireland* into *England* or *Wales*, with the Qualities and Quantities thereof, the Masters and Owners Names, and to whom consigned.

All Cockets and Warrants for transporting any such Goods from *Ireland* to this Kingdom, and all Certificates of landing the same, shall be written on Paper, and not Parchment, and signed by Three of the chief Officers of such Port where laded and landed; and all such Goods shall be examined by the respective Surveyors, Searchers, or Land-Waiters; and the Qualities, Quantities, Marks and Numbers of the said Goods, shall be endorsed on the Cocket for shipping, on the Warrant for landing, and on the Certificate for discharging the Bond.

The Commissioners of the Revenue, or Farmers of the Customs in *Ireland*, shall once in every Six Months transmit to the Commissioners of the Customs in *England*, an Account of all such Goods exported from *Ireland*, and Duplicates of the Bonds taken for lading, and by whom taken, in what Ships exported, and to what Ports consigned, and who signed the Certificates

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tificates of the Landing the same in *England*, and the Date of the Certificate, and when they were laden, and also the Qualities, Quantities, Marks and Numbers contained in the Certificates, in order to be compared with the Register.

The Quantities, Qualities, Marks and Numbers in the Certificate, shall not be obliterated or interlined.

If any Commissioner or Farmer of the Revenue in *Ireland*, or their Officers, shall take any Entry outward, or sign any Cocket or Warrant for exporting any such Goods into foreign Parts, or connive at the same, or neglect their Duties required by this Act, he shall forfeit his Office, and Five Hundred Pounds for every such Offence.

Every Offence contrary to this Act, may be tried where such Goods shall be put on board, or in the County in *England* or *Ireland*, where the Offender shall be apprehended, or the Ships or Vessels seized.

(And by 3 Geo. c. 21. Informations and Actions shall be tried in any of the Four Courts at *Dublin*, by a Jury of Freeholders of any County; and to encourage a Discovery, the Three first Aiders in exporting from *Ireland*, Wool and woollen Manufactures, who shall inform a Justice of Peace of it, they not being Owners, shall not suffer any Penalties by any Act.)

If any Person be prosecuted for what he shall do in Pursuance of this Act, he may plead the general Issue, and give this Act, and the special

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Matter, in Evidence; and if the Plaintiff be Nonfuit, or discontinue, or a Verdict or Judgment pass against him, the Defendant shall have treble Costs and Damages.

It shall be lawful to import from *Dublin*, &c. any Wool, Woolfells, Shortlings, Mortlings, Woolflocks, Worsted, Bay or Woollen Yarn, Cloths, Serges, Bays, Kerries, Frizes, Druggets, Shaloons, Stuffs, or any other Drapery, made or mixed with Wool or Woolflocks, or manufactured in *Ireland*, into such Ports of this Kingdom, as aforesaid, Notice being first given to the Commissioners of the Customs, or the chief Customer or Collector in the Port where the same are to be brought, of the Quantity, Quality, and other Circumstances thereof, as the Package, Marks and Number with the Ship's and Master's Name, and the intended Port of Importation, and a Bond with one Surety at least in treble the Value of the Goods for landing the same accordingly, and a Licence taken for landing thereof, from Three of the Commissioners or Collector where the Bond shall be given, for which Licence no Fee is to be taken.

The Penalties and Forfeitures of the Bonds for any Wool, &c. so exported, shall not be assigned over to any other Person.

The Lord High Admiral of *England*, or Commissioners of the Admiralty, shall appoint Two Fifth Rate, and Two Sixth Rate Ships, and Eight armed Sloops, to cruize on the Coasts of *England* and *Ireland*, and between the North
of

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of *Ireland* and *Scotland*, to seize all Ships and Vessels, exporting Wool to foreign Parts, and shall send a List of such Ships and Sloops, and their Commanders Names, and Copies of their Instructions, to the Commissioners of the Customs in *London*, within Ten Days after such Orders given.

All Wool, Ships and Vessels so seized, shall be forfeited, and the Wool lodged in the King's Warehouse at each Port till condemned, and then sold after 'Twenty-one Days publick Notice in Writing at the Custom-House, and on the *Royal Exchange, London*, by Inch of Candle, with the Guns Tackle, &c. of such Ships and Vessels, whereof one Fourth Part to be to the Commander, another to the Officers who took the same, another to the Mariners, the other to the King, the Charges of Prosecution being deducted out of the King's Part.

Every Commander of such Ship, &c. neglecting his Duty, or conniving at the Exportation of any Wool, shall lose his Wages, and suffer Six Months Imprisonment, and be incapable of any Office in the Navy.

No Wool or woollen Manufactures of the *English* Plantations in *America*, shall be shipped in any of the said *English* Plantations, or otherwise loaden, in order to be transported thence to any Place whatsoever, under the same Penalties and Forfeitures: And the Governors of the Plantations, and Officers of the Customs and Revenue there, are to see this Act, as it relates to the Plantations, duly executed.

All

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All Offenders against this Act, or any other for preventing the Exportation of Wool, may be prosecuted in any the Courts at *Westminster*, by *Capias* in the first Process specifying the Penalty sued for, and shall give good Bail by natural-born Subjects or Denizens, for and at their Appearance, to answer the Penalties in case of Conviction.

The Lord Lieutenant, or the Lords Justices of *Ireland*, are to give Direction in Council, that this Act be given in Charge by the Judges in *Ireland*, at all the Assizes there; which Judges are to take particular Accounts in their Circuits, of the due Execution thereof, and acquaint the Lieutenant, or Lord Justices therewith, the better to provide for the Observation of this Act, who shall once every Year lay an Account thereof before the King in Council, in writing under his or their own Hands.

The Laws here against running Wool are enforced.

By 4 Geo. c. 11. Sect. 6. If Persons be in Prison for the unlawful Exportation of Wool or Woolfells, and shall refuse to plead to a Declaration or Information delivered to them, or to the Gaoler, Keeper or Turnkey of the Prison, by the Space of one Term, Judgment shall be obtained against them by Default; and if Judgment shall be obtain'd against them by Default, Verdict, or otherwise, and they shall not pay the Sum recovered against them within 3 Months after entring up the Judgment, the Court where Judgment was had, shall order such Offenders to be transported as Felons for Seven Years; and if they return into *Great Britain* or *Ireland*, be

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fore the Years are expired, they shall suffer as Felons without Benefit of Clergy.

By 5 *Geo. c. 11.* Wool found in hovering Ships is forfeited; the Duties on our woollen Manufactures are taken away on Exportation, by 11 & 12 *W. 3. c. 20.* and 8 *Geo. c. 15. Sect. 7.* But white broad Cloths are charged Five Shillings a Cloth, by 6 *Ann. c. 8.* which is excepted by the 8 *Geo. c. 15. Sect. 8.* and Coney-Wool, and Hares-Wool are likewise to pay their export Duties.

By the Fifth Rule of the Book of Rates, *Spanish* Wool may be exported free by any one in *British* Shipping, otherwise 'tis forfeited.

C H A P. V.

Of the Officers of the Customs.

I Am now come in the last Place to give an Account of the principal Officers concerned in the Collection and Oversight of the Customs as far as they are distinguished, and taken Notice of by Acts of Parliament.

By the old Laws, the Customer or Collector, the Comptroller and Searcher were the Persons that were entrusted in every Port, with the Management and Regulation of this Part of the Revenue. *The Customer had the Collection of the Duties on Export and Import; he had the Custody of the Cocket-Seal, the King's Beam, and other Authorities; he was the immediate Accountant to the Exchequer for his Collection, and was to be sworn to make a true Account, by 4 H. 4. c. 20.* But his Business is much dwindled, he being now no longer concerned in the Collection, except in the Port of *London*, and some few other Ports in the Case of the Death of the Collector, or where there is little Business, where the Customer, as I have been informed, remains still Collector. But in most of the other Ports, there is an Officer, whose pro-

per Business it is to collect the Customs, and who is entirely a new and distinct Officer, and created according to the best Information I can get, when the Customs were farmed, which was in King *James* the First's Time. Besides this material Alteration in the Customer's Office, there has been another very considerable one, and extending to the Customer of *London*, and that is, he is no longer an Accountant to the Exchequer, but to the Comptroller General of the Customs, an Officer made after the Restoration, for the Benefit and Ease of the several Collectors.

The Comptroller was a Cheque on the Customer, he was in some Measure an Accountant to the Auditors of the Exchequer, and is still an Officer, tho' not an Accountant.

The Searcher's Office and Duty is well known, and is the Subject of several Acts of Parliament, which I shall mention by and by.

The Receiver General or Cashier, and the Comptroller General were instituted about the Middle of *Car. 2.* Reign, and their respective Business is to receive the Money from, and to Inspect the Accounts of all the several Collectors. And themselves Account before the Auditors of the Imprests, as appears from the excellent and most admirable Case of the Third Auditor, which I beg Leave to say is a Composition the most perfect in its Kind of any Thing I have yet seen. The Supervisor or Surveyor General was appointed, as I have been told, in King *James* the First's Time.

It will be unnecessary to reckon up the several other General Officers, who are concerned in the Inspection and Regulation of the several Branches of the Customs, or to trouble the Reader with a Detail of the Number and Kind of Surveyors and Waiters, and the inferior Tribe of Officers.

Those I have before-mentioned are the Persons to whom the Execution of the *Laws relating to the Customs* is chiefly entrusted. And tho' the Constitution of the Customs is chang'd from what it was, the Customers, the antient Officers being in a great Measure laid aside, who were concerned in the Collection and Oversight of this Part of the Revenue; and some of the old Laws perhaps by this Means, of little Force; yet in a summary Way I shall take Notice of them, that we may see not only the Nature and Duty of these Officers, but the Notions and Policy of our Ancestors, according to the Progress made in the several Branches of our Trade.

All the old Statutes relating to the Customer, Comptroller and Searcher are calculated to prevent or to punish their Corruption in defrauding the King, or oppressing the Subject. By 14 R. 2. c. 10. and 17 R. 2. c. 5. No Customer, Comptroller, Searcher, Finder or Weigher can hold their Offices for Life or Years, but only at the King's Will. But this was got over by a *Non obstante* as appears by *Modern Reports*, 263, and *Hob.* 146.

By 14 R. 2. c. 2. No Customer and Comptroller shall be made for Affection or Reward, or any Sollicitation which was enforced, by 5 & 6. Ed. 6. against the Sale of *Offices relating to the Revenue.*

By 14 Ri. 2. c. 10. No Customer or Comptroller shall have any Ship of his own, or meddle with Freight. And by 20 H. 6. c. 5. No Customer, Comptroller, Searcher, Surveyor of Searches, or their Clerks, Deputies, Ministers or Factors, shall have any Ship of their own, use Merchandize, keep a Wharf, Inn or Tavern, or be a Factor, Attorney or Host to a Merchant, on Pain of 40*l.* to be divided between the King, and the Prosecutor. And by 3 H. 7. c. 7. 'Tis 40*l.* Penalty for a Customer, &c. to be a common Officer or Deputy to one for every Six Months they shall execute the Office. A Moiey to the King, and the other to the Informer.

By 1 H. 4. c. 13. Customers and Comptrollers must be Resident in their proper Persons, without making any Deputies in their Places. And by 13 H. 4. c. 5. Not only they, but Gagers of Wine, and Searchers must be resident, on Pain of losing their Places for any Absence above Three Weeks, unless commanded on Record to attend the King's Courts, or the King's Service. And this is enforced, by 1 El. c. 11. Sect. 8. That they must attend their Duty at proper Times and Places under the Penalty of 100*l.* for every Offence committed by them, besides the Loss of their Offices. And by this Statute they must have a Deputy or Servant to assist them.

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By 3 *H. 6. c. 3.* 'Tis a treble Forfeiture of the Value of the Merchandize for any Customer or Comptroller to conceal the Customs paid; one 3d of which is to go to the Informer, and they are to be fined besides. And by 3 *H. 7. c. 7.* The Customers are to make a true Certificate of all Goods carried coastwise under Forfeiture of their Office, and shall be fined.

By 7 *E. 6. c. 1. Sect. 13.* Customers shall by themselves, or Deputies, within Ten Days Notice given them by the King, or Six of his Privy Council in Writing signed with their Hands, declare what Money is due to the King, and make ready and full Payment, else to forfeit their Office.

By 3 *Jas. 1. c. 4.* The Customer and Comptroller must make every Gentleman, and those that have served in the Army as Officers, take the Oaths to the Government, and give Bond with Two Sureties not to turn Papists or Traitors, and take 6 *d.* for the Bond, and every Year transmit such Bond to the Court of Exchequer, else to forfeit Five Pounds for the Bond, and 26 *s.* for the Oath. Thus much for the old Statutes.

As to what relates to the Officers of the Customs, in the Collection of particular Duties given by Acts of Parliament, I have taken Notice of that where I have treated of those Duties; but at present I shall make only some few general Observations for their better Conduct and Direction. They must take the Oaths to his Majesty, and they must likewise swear that they will faithfully and justly discharge

their Duty. They must take only their just Fees, which are to continue, by 8 *Ann. c. 13. Sect. 26.* till altered by the House of Commons. And by 4 & 5 *W. & M. c. 5. Sect. 15.* They shall take of the Exporter of any Goods charged with additional Duties, no more than what was due for a Debenture of Drawback of the half Subsidy. But they may take a proper Gratification from the Merchant, for extraordinary Service to be fixt by the Commissioners here, if in *London*, and the Collectors in Out-Ports and Comptroller, by 6 & 7 *W. 3. c. 7.* They must likewise observe, that in many Cases by the later Statutes, no Fee is due for the Administring an Oath in those Matters relating to the Customs. They are to take nothing for any Thing relating to the one 3d, and two Third Subsidy-Acts of Queen *Anne*, under the Penalty of 40*l.* two Thirds of which are to go to the Party grieved, and the other Third is for the King. And in a Multitude of Cases they are entitled to no Fee for Certificates and Licences concerning particular Goods, and the taking and discharging of Bonds.

By 10 & 11 *W. 3. c. 25. Sect. 9.* The Collector is to swear every Master of a Ship bound for the *Newfoundland* Fishery, that he has every Fifth Man, a *fresh* Man, and give a Certificate of it without any Money.

By 2 *Ann. c. 6.* The Collector is to keep a Register of the Indentures of Apprenticeship of Parish-Boys, and transmit Copies of them to the Sessions, under Penalty of 5*l.* with the Master of the Ship's Name, and that of the Apprentices,
and

and the Place from whence they were sent, and the Number and Burthen of the Ships aboard which such Apprentices shall be. They are to take *India* Bonds for Customs that are bondable, by 6 *Ann. c. 17. Sect. 11.* and *South-Sea* Bonds, by 9 *Ann. c. 21. Sect. 56.*

Those concerned in collecting the several Duties must take particular Care to keep distinct Accounts of them, because of the Appropriations of those Funds by Parliament, the Punishment being Disability to hold any Office, besides other Penalties given by different Acts. The Penalty besides Incapacity, by 9 & 10 *W. 3. c. 44. Sect. 42.* is double the Sum of the Money diverted and misapplied; and this by most of the later Acts is made, I think, the Standard and Measure of the Punishment; but *vide 9 An. c. 21. Sect. 14.* and 7 *Ann. c. 7. Sect. 40.* All Persons likewise concerned in the Management or Collection of the Customs, are to take Care how they meddle with Elections for Parliament, under the Penalty of 100*l.* a Moiety of which is to go to the Informer, and the other to the Poor of the Parish, besides a Disability to hold any Office of Trust, by 12 & 13 *W. 3. c. 10. Sect. 89.*

By 12 *Ann. c. 18.* which is made perpetual, by 4 *Geo. c. 12.* they are to assist all Ships in Distress, and the principal Officers of the Customs are to take Care of Goods not claimed, to sell those that are perishable immediately, and the rest of them, or the whole, if none be perishable, after the Year, and transmit the Money
to

to the Exchequer, for the Benefit of the Owner, under the Penalty of being disabled to execute any Office relating to the Customs, and every Officer shall forfeit treble Damages to the Party grieved for any Fraud, or wilful Neglect of their Duty in any of these Matters. But they are to have a reasonable Reward for their Labour in saving such Goods, and if there be any Dispute as to the *Quantum*, that is to be settled by Three neighbouring Justices of the Peace.

'They are by 5 *Geo. c. 11. Sect. 8.* To go aboard Ships of 50 Tons hovering on the Coast, and oblige them to proceed on their Voyage, or come into Port.

'They are to destroy Ships of Forty Tons, or under importing Brandy, or any Spirits, and cause them to be burnt; so they must all Boats and Barges, except those privileged, made to row with more than Four Oars, found within any of the Counties of *Kent, Middlesex, Surrey* and *Essex*, or rowing on the *Thames*, or in the Ports of *Ipswich* and *Sandwich*. And the Owners or Rowers of such Boats are likewise to forfeit 40 *l.* And the Tackle and Furniture of such Vessels and Boats is to be sold for the best Advantage, by 8 *Geo. c. 18.* (But by 12 *Geo.* 'The Commissioners may keep such Boats and Vessels, if they think them fit for the King's Service, or sell the Tackle. But if they don't use the Vessel or Boat, the Hull must be burnt.) And by *Sect. 24.* They may seize all excisable Liquors, as well as the Excise-Officers: For
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not doing their Duty in observing the Directions of 1 *W. & M. c. 32.* in not seeing Wool weighed, and writing Certificates for conveying it, in Paper, and signing them, and specifying the exact Weight, Marks and Numbers, they shall suffer the Penalty inflicted by 12 & 13 *Car. 2. c. 32.* which is that of the Loss of all their Goods and Chattels, and to be imprison'd without Bail for Three Months; and by 10 & 11 *W. 3. c. 10.* *Irish* Officers offending are to forfeit Five Hundred Pounds, and their Office. *Vide Article Wool.*

By 9 & 10 *W. 3. c. 43.* They are to forfeit Five Hundred Pounds, and be incapable of any Office, for conniving at the Importation of Alamoses, or making collusive Seizures, or fraudulently delaying the Prosecution of them. So by 1 *Ann. c. 14.* concerning Brandy, but the Party's Incapacity there is only for the Offices of the Revenue. And by 7 *Geo. c. 20. Sect. 9.* If any Officers of the Customs shall in *Ireland*, or the Colonies, or Islands belonging to the Crown, connive at the Importation of any *East-India* Goods, or make fraudulent Seizures or Delays in the Prosecution, they shall forfeit Five Hundred Pounds, a Moiety to the King, and the other to the Informer, and shall be incapable of holding any Office.

By 12 *Geo.* No Officer of the Customs shall deal in any Coffee, Tea, Brandy, or excisable Liquors, under the Penalty of Fifty Pounds to any Informer, and be incapable of any Place in the Revenue. As to any farther Particulars
con-

concerning their Duty, and the Encouragements and Punishments for the Performance or Breach of it, I shall refer them to the *Statute of Frauds*. But it will be proper for them to know that by 1 *Ann. c. 8.* no Patent determines with the Demise of the King, but all Officers are to continue for Six Months, unless they are sooner removed, and inferior Officers are to continue, notwithstanding the Death or Removal of the Commissioner that gave them a Deputation, by 12 *Ann. c. 8. Sect. 13.* And by 9 *Ann. c. 21.* The head Offices of the Customs and Excise, and the chief Office for marking Vellum, &c. are continued for ever, with a sufficient Number of Commissioners, and a Comptroller in each of them. And in any Suit or Prosecution against the inferior Officers, they need not be put to prove the Commissioners Hands, but exercising the Office, or being reputed to be an Officer, and acting as such, will be good Evidence, by 6 *Geo. c. 21. Sect. 25.* and 11 *Geo. c. 30.*

I shall to this subjoin Three Rules from the Book of Rates: By the 22d Rule, the under Searcher or other Officer of *Gravesend*, having Power to visit and search any Ship outward-bound shall not without reasonable Cause detain any Ship under Colour of searching the Goods, above Three Tides after her Arrival at *Gravesend*, under Pain of Loss of their Office, and rendring Damage to the Merchant and Owner of the Ship. And the Searchers of the Out-Ports shall not detain a Ship ready to sale above one Tide.

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By Rule the Thirteenth it is enacted.

That the Merchants trading into the Port of *London*, shall have free Liberty to lade and unlade their Goods at any of the lawful Keys and Places of shipping and landing of Goods, between the *Tower of London* and *London-Bridge*, and between Sun-rising and Sun-setting, from the Tenth Day of *September* to the Tenth Day of *March*, and between the Hours of Six of the Clock in the Morning, and Six of the Clock in the Evening, from the Tenth Day of *March* to the Tenth Day of *September*, giving Notice thereof to the respective Officers appointed to attend the Loading and Unloading of Goods. And such Officer as shall refuse, upon due calling, to be present, he shall forfeit, for every Default Five Pounds, the one Moiety to the King, and the other Moiety to the Party aggrieved, and suing for the same.

By Rule Eighteenth,

The Officers who sit above in the Custom-House of the Port of *London*, shall attend the Service of their several Places from Nine to Twelve of the Clock in the Forenoon; and one Officer, or one able Clerk, shall attend with the Book in the Afternoon, during such Time as the Officers are appointed to wait at the Water-side, for the better deciding of all Controversies that may happen concerning Merchants Warrants; all other the Officers of the Out-Ports shall attend

tend every Day in the Custom-House of every respective Port for Dispatch of Merchants and Shippers, between the Hours of Nine of the Clock, and Twelve in the Morning, and Two and Four of the Clock in the Afternoon.

I shall now only make a Reflection or two concerning the Oaths taken in almost all Matters relating to the Customs, and the Offence in running of Goods. It is a very great Misfortune that these Duties can't be well collected, and Certificates and Drawbacks be given and paid without the Necessity of administering an Oath. The new Book of Rates has very happily done it in that Instance of unrated Goods; but the Frequency of such Oaths has taken off that Solemnity and infinite Regard that should be paid to such sacred Acts. But let Oaths be multiplied never so much, the Obligation to swear truly is still, and must be eternally the same, and the Perjury is equally great, and the just Apprehension of Punishment for such Breach ought to be the same, as for that of any judicial Oath whatsoever. The Officer running Goods, or conniving at it, is certainly guilty of a most detestable Breach of his Oath, and the Person corrupting him is likewise guilty of a Crime of a very high and heinous Nature. Every Person too, without this Aggravation of corrupting an Officer, that by himself or his Agent runs Goods, is guilty of a very great Crime and complicated Piece of Injustice; 'tis putting the Burden and Weight of the

the Community on the honest and fair Trader, and destroying as far as such an Act is able, the *necessary* Support, and consequently the *Welfare* and *Safety* of the Constitution.

Some Excuse indeed and Justification is offered for this Practice, from the loose and indigested Principles of some few Casuists, who justify Offences against Penal Laws, because the Offender runs the Risque of, or submits to the Forfeitures of those Laws; but should this be allowed in some Cases to be good Doctrine, yet such reasoning would be very False in the Case of our Laws of the Customs, where these Duties are the King's, and the Publick's Right, their just Property, and the *Fund* given by common Consent, to support the *Constitution* against Oppression and Arbitrary Power. The *Customs*, as they now stand, are and have been the Preservative of all our Rights; and every Thing that is valuable, must stand or fall with them; and whoever defrauds the King of his Customs, let the Goods run be never so trivial, does in that Instance, endeavour to give all up, and breaks in upon Fundamentals. And tho' where there are a Multitude of Offenders, it may sometimes be good Policy to pardon the Offence, which is not lessened by the Number, but is always multiplied; yet surely an Offence against a Multitude is greater than one against particular Persons, and ought to be more severely punished. And I think there is the same *Proportion* of Aggravation in this Offence against the *Publick* from that of *private* Injustice, as there is in capital Crimes;

Crimes; High Treason being a Guilt of the blackest and most heinous Nature, as it naturally tends to introduce the utmost Confusion and Disorder in the Constitution.



F I N I S.

ERRATA.

I Hope the Reader will pardon some Omissions of My Own, and some Mistakes of the Press: As Page 39. Tonnage to H. 5. 31 H. 6. read to H. 6. p. 107. for Ports or, r. of, p. 134. Ship of which r. out of which, p. 180. last Line, add other, p. 212. Title Beaver-skins, instead of they, insert Beaver-skins and other Furs from our Colonies, are to come directly, and only to Great Britain, p. 216. 8 Geo. c. 8. r. c. 18. p. 258. 2 & 3 Ann. c. 8. r. c. 9. p. 262. after Sark add Man, p. 266. after General Laws add so is 6 Ann. c. 17. and the Acts recited in it. And add in the Table Two Titles, viz. Furs, vide Beaver-skins; and Lumber, vide Wood.

